Town of Saugus

Commonwealth of Massachusetts

TOWN DOCUMENTS

One Hundred and Twenty-Eighth

ANNUAL REPORT

of the

Town of Saugus, Mass.

FOR THE YEAR ENDING
DECEMBER 31, 1943

THE CLIFTONDALE PRESS, SAUGUS

LOCAL HISTORY
Ref. 352
Saugus
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SAUGUS PUBLIC LIBRARY
295 Central St.
Saugus, MA 01906

FOR THE YEAR ENDING
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SAUGUS PUBLIC LIBRARY
25S Central St.
Saugus, MA 01906

Elected Town Officers, 1943

Town Clerk

VIOLA G. WILSON	Term expires March, 1945

Selectmen

GEORGE H. QUARMBY, Chairman	Term expires March, 1944
HAROLD P. RICE	" " " 1944
WILLIAM S. OLIVER	" " " 1944

Assessors

GEORGE H. MASON, Chairman	Term expires March, 1945
ALBION RAMSDELL RICE	" " " 1944
FRANK EVANS, JR.	" " " 1946

Board of Public Welfare

ARTHUR C. DUNK, Chairman	Term expires March, 1945
GUSTAVE A. ANDERSON, Secretary	" " " 1946
ERNEST M. HATCH	" " " 1944

Treasurer

HAROLD E. DODGE	Term expires March, 1945

Collector of Taxes

VIOLA G. WILSON	Term expires March, 1945

Trustees of Public Library

ALBERT R. MAGEE, Chairman	Term expires, March, 1946
LEVERETT B. MEARS, Secretary	" " " 1945
CHAUNCEY V. WHITTREDGE	" " " 1944
KALER A. PERKINS	" " " 1944
WALTER D. BLOSSOM	" " " 1945
ASHTON F. DAVIS	" " " 1946

Board of Health

JAMES A. CLARK, Chairman	Term expires March, 1944
RICHARD J. SPENCER	" " " 1945
LEROY C. FURBUSH	" " " 1946

School Committee

WILLIAM STEWART BRAID, Chairman	Term expires March, 1945
GEORGE A. McCARRIER	" " " 1944
ANNIE L. HALLIN	" " " 1945
HARRY WENTWORTH	" " " 1946
WALDO B. RUSSELL	" " " 1946

Cemetery Commissioners

WILLIAM E. LUDDEN (Deceased)	Term expires March, 1944
HENRY A. B. PECKHAM	" " " 1945
BENJAMIN F. FULLERTON	" " " 1946

Tree Warden

EDWARD S. BATCHELDER	Term expires March, 1944

Planning Board

WILLIAM H. ROBINSON, Chairman	Term expires March, 1945
JACK A. MEEKER, Clerk	" " " 1947
H. WARREN BUTLER	" " " 1944
FRANK A. GREEN	" " " 1946
WALTER L. ROY	" " " 1948

Playground Commissioners

CHARLES N. CHESLEY, Chairman	Term expires March, 1946
EDWIN M. HOLMES	" " " 1946
THOMAS A. ROBINSON	" " " 1946

Moderator

LAURENCE F. DAVIS	Term expires March, 1944

Constable

W. CHARLES SELLICK	Term expires March, 1944

Town Meeting Members, 1943

PRECINCT ONE

Term Expires	Name	Address
1946	Walter D. Blossom	11 Vine Street
1946	L. Elmer Day	17 Emory Street
1946	Stanley W. Day	17 Emory Street
1946	Chester E. Gay	8 Appleton Street
1946	Harold W. Humphrey	111 Main Street
1946	Frederick M. Kelley	24 Appleton Street
1946	Thomas D. Morse	12 Columbus Avenue
1946	Frank B. Newhall	74 Main Street
1996	John L. Silver	35 Main Street
1946	Elmer H. Watson	32 Prospect Street
1945	Henry H. Calderwood	20 Prospect Street
1945	Archie C. Cheever	27 Taylor Street
1945	Charles C. DeFronzo	327 Central Street
1945	George H. Durgin	41 Main Street
1945	Elmer R. Emmett	65 Summer Street
1945	Henry A. McCullough	280 Central Street
1945	Welcome W. McCullough	280 Central Street
1945	Jack A. Meeker	26 Summer Street
1945	Henry A. B. Peckham	329 Central Street
1945	W. Charles Sellick	43 Main Street
1944	Pearl E. Belonga	5 Emory Court
1944	Albert C. Day	17 Emory Street
1944	Delmont E. Goding	23 Pleasant Street
1944	Lewis O. Gray	91 Main Street
1944	George I. Hull (Deceased)	44 Pleasant Street
1944	W. Ernest Light	13 Parker Street
1944	Ellery E. Metcalf	51 Howard Street
1944	Frederick L. Sawyer	7 Austin Street
1944	Harry F. Wentworth	11 Emory Street
1944	Bertrand D. Westendarp	36 Pleasant Street

PRECINCT TWO

Term Expires	Name	Address
1946	Patricia Devine	20 Cottage Street
1946	Herbert Diamond	489 Lincoln Avenue
1946	Stephen Lovett	5 Western Avenue
1946	Albert J. Moylan	397 Lincoln Avenue
1946	Alfred R. O'Connor	14 Ernest Street
1946	Robert E. Parker	4 Central Place
1946	John J. Sandilands	5 Castle Street
1946	Benedict J. Wolfe	485 Central Street
1946	Leon C. Young	16 Smith Road
1945	Benjamin Q. Belonga	24 Jackson Street
1945	H. Warren Butler	17 Jackson Street
1945	C. Carroll Cunningham	376 Lincoln Avenue
1945	Arthur Dearing	78 Clifton Avenue
1945	Charles E. Flynn	38 Jackson Street
1945	Leroy C. Furbush	420 Lincoln Avenue
1945	Charles M. O'Connor	14 Ernest Street
1945	Harold I. Wilkinson	10 Castle Street
1944	Kenneth J. Barnes	20 Park Street

1944	Jesse H. Brown	8 Ernest Street
1944	Earle N. Dudman	580 Lincoln Avenue
1944	Fred L. Green	8 Jackson Street
1944	Arthur E. Jackson	15 Wamesit Avenue
1944	Harold E. Parker	19 Mountain Avenue
1944	Russell R. Peterson	10 Overlook Terrace
1944	Peter A. Rossetti	12 Summit Avenue
1944	Bertram A. Scott	24 Fairview Avenue

PRECINCT THREE

Term Expires	Name	Address
1946	Elmore Brown	83 Chestnut Street
1946	Dorothy M. Drewniany	1 Wakefield Avenue
1946	Frank J. Drewniany	1 Wakefield Avenue
1946	Milton E. French	16 Winter Street
1946	Cornelius J. McHugh	5 Hillcrest Street
1946	Laura E. A. Pearson	5 Lawndale Avenue
1946	William C. Pennell	6 Hillcrest Street
1946	Ralph F. Prestat	8 Bailey Avenue
1946	Joseph F. Swain	54 Ballard Street
1946	Helen G. White	7 Lawndale Avenue
1945	Vernon W. Evans	94 Chestnut Street
1945	John R. Gifford	8 Pratt Street
1945	Frank A. Green	20 Richard Street
1945	Paul F. Neal	10 Richard Street
1945	Herbert B. Newhall	76½ Lincoln Avenue
1945	George W. Pitman	14 Hillcrest Street
1945	Samuel E. Rice	8 Ella Street
1945	George E. Robinson	61 Ballard Street
1945	Henry Seaver	45 Springdale Avenue
1944	Arthur R. Armstrong	1 Springdale Avenue
1944	Thomas A. Kelley	90 Chestnut Street
1944	Viola M. MacLaren	30 Newhall Street
1944	Charles H. Moore	18 Riverview Avenue
1944	Walter L. C. Niles (Deceased)	62 Chestnut Street
1944	Frederick J. C. Price, Jr.	8 Alder Street
1944	George F. Price	157 Hesper Street
1944	Paul A. Ruthman	56 Lincoln Avenue
1944	Florence White	7 Lawndale Avenue

PRECINCT FOUR

Term Expires	Name	Address
1946	John J. Carroll	8 Swan Road
1946	Wilmer H. Churchill	32 Highland Avenue
1946	William Irby	30 Highland Avenue
1946	Anna V. Jacobs	20 Felton Street
1946	John B. Leahy	152 Essex Street
1946	Hazel C. Marison	19 First Street
1946	Roy L. Smith	19 Hood Street
1946	Mabel C. Willey	45 Vine Street
1946	Virginia E. Woodward	96 Adams Avenue
1945	Gustave A. Anderson	9 Norman Road
1945	John S. Cashen	28 Pleasant Avenue
1945	Edward Gibbs, Jr.	85 Vine Street
1945	Edward Gibbs, 3rd	85 Vine Street
1945	Charles C. Holt	19 Anawan Avenue
1945	Horace C. Ramsdell	156 Essex Street
1945	Harold P. Rice	155 Essex Street

1945	Waldo B. Russell	8 Anawan Avenue
1945	James O. Smith	177 Essex Street
1944	Mary F. Banks	40 Vine Street
1944	William C. Banks	40 Vine Street
1944	Newell V. Bartlett	9 Anawan Avenue
1944	Margaret J. Daniels	211 Essex Street
1944	William A. Daniels	211 Essex Street
1944	Frank Reppucci	3 Farrington Avenue
1944	Fred C. Smith	28 Highland Avenue
1944	John A. Taylor	21 Anawan Avenue
1944	Alfred H. Woodward	96 Adams Avenue

PRECINCT FIVE

Term Expires	Name	Address
1946	F. Dudley Bacon	160 Walnut Street
1946	Oren O. Bently	78 Bow Street
1946	Joseph Bucherie	21 Old County Road
1946	Harold E. Everitt	51 Harrison Avenue
1946	Hollis E. Hogle, Jr.	59 Water Street
1946	Arthur C. Huggins	282 Walnut Street
1946	Edwin M. Thompson	16 Lenox Avenue
1946	Walter A. Thorne	213 Water Street
1946	Herbert A. Zimmer	
1945	Roswell W. Abbott	29 Walden Pond Avenue
1945	Paul E. Baldwin	84 Cleveland Avenue
1945	Francis W. Comey	27 Walden Pond Avenue
1945	Clement C. Fearns	8 Bow Street
1945	Chester P. Gibson	9 Birchwood Avenue
1945	Arthur L. Hawkes	133 Walnut Street
1945	Harry W. Merrill	109 Water Street
1945	A. Willard Moses	139 Walnut Street
1945	George B. Dixon	
1944	Maurice H. Day	435 Walnut Street
1944	Richard Downes	9 Reservoir Avenue
1944	John A. Hamerstrom	80 Cleveland Avenue
1944	Stanley B. Harmon	11 Cleveland Avenue
1944	Richard Merrill	109 Walnut Street
1944	Howard W. Morse	479 Walnut Street
1944	Otto F. Persson	37 Cleveland Avenue
1944	John W. Roberts	138 Walnut Street
1944	Thomas M. Robinson	23 Water Street

PRECINCT SIX

Term Expires	Name	Address
1946	James W. Currier	36 Stone Street
1946	Vincent Dolaster	282 Lincoln Avenue
1946	Anna G. James	28 Dustin Street
1946	John LeBoucher	Hampton Street
1946	Margaret M. LeBoucher	Hampton Street
1946	John C. McLean	33 Sunnyside Park
1946	Edward J. O'Neil	34½ Birch Street
1946	Ralph H. Sweetser	23 Sunnyside Avenue
1946	John H. Worthley	34 Birch Street
1946	Harold Gregory	
1945	John J. Bucchiere	254 Lincoln Avenue
1945	Washington L. Bryer	370 Lincoln Avenue
1945	Agnes B. Dodge	18 Birch Street
1945	Frank Evans, Jr.	305 Lincoln Avenue

1945	Paul J. Hayes	16 Birch Street
1945	Charles S. James	28 Dustin Street
1945	Albion R. Rice	347 Lincoln Avenue
1945	Frank C. Rice	352 Lincoln Avenue
1945	William H. Robinson	45 Intervale Avenue
1945	Howard E. Shattuck	7 Birch Street
1944	Carl E. Chapman	17 Dreeme Street
1944	Phyllis E. Dodge	18 Birch Street
1944	Leslie E. Downs	8 Birch Street
1944	Fred W. McKay	5 Sunnyside Park
1944	George N. McKay	17 Sunnyside Park
1944	Bertha F. Morrison	15 Elaine Avenue
1944	Edward J. Oljey	27 Birch Street
1944	Frank L. Platt	383 Lincoln Avenue
1944	Benjamin A. Ramsdell	25 Madeira Street
1944	Richard J. Spencer	492 Central Street

PRECINCT SEVEN

Term Expires	Name	Address
1946	Earle W. Counsens	28 Mt. Vernon Street
1946	Edward M. Down	9 Whitney Street
1946	Dorothy Shorey Estabrook	90 School Street
1946	J. Lowell Goding, Jr.	7 Linwood Street
1946	Catherine R. Griffin	23 Jackson Street
1946	Albion L. Hogan	10 Danforth Avenue
1946	Watson C. MacCleery	42 School Street
1946	Harriett A. McAdoo	6 Johnston Terrace
1946	Gilbert Wheeler	19 Whitney Street
1945	Alexander S. Addison	8 Granite Road
1945	William Stewart Braid	6 Allison Road
1945	Napoleon B. Corthell	7 Raddin Terrace
1945	Frederick J. England	22 Linwood Street
1945	Clarence S. Kenerson	18 Clifton Street
1945	George H. Mason	11 Myrtle Street
1945	Herbert P. Mason	21 Myrtle Street
1945	Charles B. McDuffee	36 Essex Street
1945	Laurence E. Richardson	46 Mt. Vernon Street
1944	Wallace Campbell	599 Lincoln Avenue
1944	Raymond P. Clark	3 Granite Road
1944	George H. Crawford	67 Essex Street
1944	Samuel E. Gillespie	4 Myrtle Street
1944	Howard C. Heath	16 Johnston Terrace
1944	Edwin M. Holmes	15 Raddin Terrace
1944	Emmett R. Nichols	15 Raddin Terrace
1944	John A. W. Pearce	15 Myrtle Street
1944	Harry A. White	11 Whitney Street

PRECINCT EIGHT

Term Expires	Name	Address
1946	Elsie V. L. Bardh	14 Kenwood Avenue
1946	Catherine I. Casey	316 Central Street
1946	Harold W. Crozier	60 Springdale Avenue
1946	Gustaf E. Dahlen	128 Winter Street
1946	Alf Gustavson	12 Clinton Avenue
1946	Ralph M. Phillips	6 Montgomery Street
1946	John Picariello	21 Makepeace Street
1946	Harold A. Smiledge	14 Marden Street
1946	John V. Spencer	45 Pearson Street

1946	Richard H. Stevens	9 Denver Street
1946	Ernest B. Swett	18 Robinson Street
1946	Benjamin Vatcher	35 Westland Avenue
1945	James Blair	21 Johnson Road
1945	Giles S. Bryer	434 Central Street
1945	Herman G. Bunker	1 Vermont Avenue
1945	Charles N. Chesley	17½ E. Denver Street
1945	Laurence F. Davis	13 Pearson Street
1945	Arthur E. Gustafson	38 Orcutt Avenue
1945	David W. Hanson	19 Clinton Avenue
1945	Charles H. Popp	5 Denver Street
1945	Arthur W. Price	390 Central Street
1945	Ralph Quirk	35 Pearson Street
1945	Frederick Bancroft Willis	6 Springdale Avenue
1944	Stanley Anderson	20 Springdale Avenue
1944	Nellie G. Blair	21 Johnson Road
1944	Francis E. Blouin	2 Adams Avenue
1944	Gertrude L. Blouin	2 Adams Avenue
1944	Wilson A. Buffum	7a Adams Avenue
1944	Russell E. Chesley	193 Winter Street
1944	Gordon H. Jameson	61 Auburn Street
1944	Melbourne MacLeod	32 Westland Avenue
1944	Joseph Oljey	47 Westford Street
1944	Alfred W. Powers	18 Pinecrest Avenue
1944	Alice F. Rodgers	420 Central Street
1944	James H. Rodgers	420 Central Street

EX-OFFICIIS TOWN MEETING MEMBERS

Viola G. Wilson, Town Clerk and Tax Collector	44 Main Street
William S. Oliver, Selectman	20 Summer Street
Harold E. Dodge, Treasurer	18 Birch Street
George H. Quarmby, Selectman	17 Prospect Street
Albert R. Magee, Chairman Library Trustees	27 Highland Avenue
James A. Clark, Chairman Board of Health	545 Lincoln Avenue
Arthur C. Dunk, Chairman Public Welfare	58 Winter Street
*Frederick Bancroft Willis, Rep. in General Court	6 Springdale Avenue

*Appears also in Precinct Eight.

Appointed Town Officials, 1943

Town Accountant
RALPH QUIRK

Town Counsel
ALBION L. HOGAN

Assistant Town Clerk
RUTH E. STEVENS

Town Clerk and Tax Collector's Office
RUTH E. STEVENS DORIS E. FERGUSON FRANCES P. RICE

Director of State Aid and Soldiers' Relief
NEWELL V. BARTLETT

Dog Officer
JOHN T. STUART

Forest Warden
GEORGE B. DREW

Keeper of the Locker
JOHN T. STUART

Matron of the Locker
MABEL D. MURDOCK

Superintendent of Public Works
CARL CHAPMAN, Acting

Superintendent of Schools
VERNON C. EVANS

Superintendent of Cemeteries
GORDON C. MARR

Sealer of Weights and Measures
ALFRED H. WOODWARD

Deputy Tax Collectors
RUTH E. STEVENS JOSEPH LOVELL

Finance Committee

JAMES O. SMITH, Chairman
CHARLES H. MOORE
C. CARROLL CUNNINGHAM
CLEMENT C. FEARNS
WILLIAM H. ROBINSON
HOWARD C. HEATH
HENRY H. CALDERWOOD
ARTHUR PRICE

Board of Registrars

VINCENT G. PENDLETON, Chairman
VIOLA G. WILSON, Clerk
FRANCIS M. HILL
HENRY A. COMACK

Public Weighers

CRAWFORD H. STOCKER
RALSTON A. STILES
FLORENCE B. STILES
LESLIE E. PARSONS, SR.
LESLIE E. PARSONS, JR.
CLARENCE R. TUTTLE
RUTH M. BURNETT
WILLARD FISKE
SAMUEL TOBE
DORIS G. HUGGINS
CHARLES M. SWEENEY

Board of Appeals

PAUL A. HALEY, Chairman
C. CARROLL CUNNINGHAM
JOSEPH G. FISHER

Associate Members

PAUL NEAL, Clerk
HARRY MERRILL
LEWIS O. GRAY
JOHN L. SILVER

Fire Engineers

WILLIAM S. OLIVER
HAROLD P. RICE
GEORGE H. QUARMBY

Civil Constable

BARNET SHAPIRO

Contributory Retirement Committee

RALPH QUIRK, Chairman
WILLIAM ROBINSON, Secretary
DELMONT E. GODING

Public Health Nurse

N. JESSIE O'NEIL

Cattle and Milk Inspector

JOHN V. SPENCER

Inspector of Slaughter

JOHN V. SPENCER

Annimal Inspector
Food and Provision Inspector

Inspector of Plumbing and Sanitation
JOHN V. SPENCER

Superintendent of Buildings
MELBOURNE MacLEOD

Janitors of Town Hall
ISAAC THOMPSON FRED A. PHILLIPS

Town Engineer
JOHN DYER

Superintendent of Town Infirmary
FRED SELLICK

Harbor Master
WALLACE OSGOOD

Collector of Water Charges
VIOLA G. WILSON

Collector of Selectmen's License Fees
VIOLA G. WILSON

Burial Agent
MILDRED FURLONG

Assessors' Office
DELMONT E. GODING, Secretary
M. LOUISE HAWKES PATRICIA DEVINE

Board of Public Welfare Office
MARGARET J. AUGER, Chief Clerk
FRANK GAROFANO, Investigator
BLANCHE A. RUMSON

Office of Old Age Assistance Department
FRANK GAROFANO, Acting

Treasurer's Office
PHYLLIS E. DODGE, Chief Clerk
THELMA NELSON A. LOUISE BERRY

Accountant's Office
SETH PRIME ELSIE BARDH

Highway and Water Department

ANN BROWN THOMAS D. MORSE

Board of Health Office

MILDRED FURLONG, Clerk

Registrars of Voters' Office

FLORENCE A. DAY

Local Federal Property Officer

RALPH QUIRK

Workmen's Compension Agent

RALPH QUIRK

Insurance Supervisor

RALPH QUIRK

Town of Saugus Jury List, 1943

As Compiled by the Board of Selectmen
In Accordance with the
Statute Law of the Commonwealth of Massachusetts

The Following Names of Inhabitants of the Town of Saugus Have Been Prepared to Serve on the Jury as Prescribed by Law:

Abdou, Michael, Interior Decorator, 91 Vine Street
Armstrong, Arthur R., Rodman, 1 Springdale Avenue
Axtell, Edward, Bank Clerk, 37 Western Avenue
Barry, Alfred M., Toolmaker, 24 Mt. Vernon Street
Bentham, Sherman A., Chauffeur, 22 Jasper Street
Bentley, Oren O., Carpenter, 78 Bow Street
Bergman, Ralph L., Clerk, 9 Waban Street
Berrett, George M., Clerk, 17 Summer Court
Berthold, Frank K., Farmer, 392 Main Street
Bowley, Edward E., Sign Painter, 10 Raddin Terrace
Boyle, James B., Machinist, 51 Lincoln Avenue
Brander, Walter T., Cashier, 31 Prospect Street
Briffett, Thomas E., Grocer, 208 Essex Street
Brown, Leonard D., Clerk, 123 Main Street
Bucchiere, John J., G. E. Co., 254 Lincoln Avenue
Bucchiere, Joseph, G. E. Co., 21 Old County Road
Busineau, George A., Chauffeur, 11 Newhall Street
Cameron, Irving, Watchman, 181 Essex Street
Campbell, Wallace, Supervisor, 599 Lincoln Avenue
Carlisle, Ralph H., N. E. T. & T. Co., 164 Essex Street
Carton, Robert L., Undertaker, 410 Lincoln Avenue
Chard, Fred H., Retired, 71 Appleton Street
Chersonsky, William, Paper Hanger, 18 Harlow Street
Chesley, Charles N., Lumber Surveyor, 17½ East Denver Street
Chesley, Russell E., Bookkeeper, 193 Winter Street
Clark, Edward C., Supt. of Const., 2 Adams Avenue
Comey, Francis W., Engineer, 27 Walden Pond Avenue
Conway, William J., Tel. Co., r11 Baker Street
Courant, Antone, 3rd, Diemaker, 11 Taylor Street
Cousens, Earle W., Maintenance, 28 Mt. Vernon Street
Craig, Frank E., Engineer, 9 Willis Street
Crawford, George, Bookbinder, 67 Essex Street
Daniels, William A., Carpenter, 211 Essex Street
Day, Lawrence E., Asst. Registrar, 17 Emory Street
Deering, Arthur, Clerk, 78 Clifton Avenue
DeFronzo, Charles C., Foreman, 327 Central Street
Dever, Michael L., Chauffeur, 17 Eagle Road
Diamond, Robert J., Printer, 363 Lincoln Avenue
Drewniany, Frank J., Draftsman, 1 Wakefield Avenue
Duffy, John J., Truck Driver, 70 Main Street
Durgin, George H., Clerk, 41 Main Street
Edmands, Oscar M., Farmer, 17 Howard Street
Elliett, Charles W., Retired, 1 Spring Street
Emmett, Elmer R., G. E. Co., 65 Summer Street
England, Frederick J., Insurance Broker, 22 Linwood Street
Francis, Edward A., Salesman, 7 Anawan Avenue
Francis, Roy W. T., Elec. Engineer, 8 Hillside Avenue
French, Milton, Laborer, 16 Winter Street
Garofano, Frank P., Investigator, 21 Herbert Avenue
Gaudet, Herbert, R. R. Postal Clerk, 7 Fiske Road

Gibbs, Henry, Oil Man, 691 Broadway
Gibbs, Ralph E., Operator, 21 Western Avenue
Gibbs, Walter E., Truck Driver, 11 Ernest Street
Giles, Clarence, Manager, Greystone Road
Gillespie, Samuel E., Salesman, 4 Myrtle Street
Gilman, Frank J., W. P. A., 10 Morton Avenue
Glynn, Harold E., Service Man, 28 Woodbury Avenue
Goding, Delmont E., Secretary, 23 Pleasant Street
Goodwin, Henry E., G. E. Co., 27 Sterling Avenue
Gray, Elmer E., Salesman, 9 Hayden Road
Gray, Pearl C., Paymaster, 15 Birch Street
Halvorsen, Halvor A., Diemaker, 50 Churchill Street
Harnden, F. Kenneth, Market Man, 12 Emory Street
Harnden, John W., Machinist, 11 Myrtle Street
Harris, John C., Oil Salesman, 4 Shore Road
Hatch, Norman D., Clerk, 6 Avon Street
Hawkes, Arthur L., Carpenter, 133 Walnut Street
Hawkes, Fred L., Resident Engineer, 66 Denver Street
Hazel, Alfred H., G. E. Co., 68 Chestnut Street
Hentschell, Frank A., Plumber, 9 Grove Street
Higgins, Edward J., Laborer, 229 Walnut Street
Hoen, Arnold F., G. E. Co., 109 Hesper Street
Howatt, William C., Machinist, 18 Avon Street
Hull, George I., Real Estate, 44 Pleasant Street
Humphrey, Harold W., Store Manager, 111 Main Street
Humphries, William C., Clerk, 129 Winter Street
Hutchins, George P., Painter, 17 Clifton Avenue
Hutton, Reginald, Retired, 15 Pratt Street
Hyde, Arthur R., Diemaker, 9 Montgomery Street
Jackman, Arthur A., Painter, 16½ Eustis Street
Jameson, Charles, Elec. Engineer, 33 Summer Street
Johnson, Robert W., Master Electrician, 25 Pleasant Street
Julien, Augustine C., Engineer, 19 Parker Street
Junkins, Ray P., Tool Maker, 18 Prospect Street
Kane, John J., Globe Machinery, 39 Jackson Street
Keefe, Joseph M., Fisherman, 15 Maple Street
Kelley, John J., G. E. Co., 11 Addison Avenue
Knox, Frank W., Truck Helper, 33 Prospect Street
Lavene, William E., Consultant, 17 Henry Street
Ludden, William E., Jr., Clerk, 64 Lincoln Avenue
Lyon, Burton, Chauffeur, 14 Anawan Avenue
Lynch, Walter, Oil Salesman, 20 Avon Street
MacCutcheon, Homer, Clerk, 9 Castle Rock Road
Maher, Michael J., Chauffeur, 9 Liberty Street
Maher, Thomas, Superintendent, 6 Fiske Road
McCarrier, Alexander S., Gas Station Proprietor, 33 Mountain Avenue
McCarrier, George A., Owner, 31 Prospect Street
McCullough, Henry A., Salesman, 280 Central Street
McGilvary, Vincent J., Jr., Clerk, 73 Appleton Street
McKenney, Arthur B., W. P. A., 196 Winter Street
McKenney, William J., Gas Station Attendant, 33 Lawndale Avenue
Menzies, Hugh, Electrician, 12 Pratt Street
Mills, R. Bruce, Salesman, 3 Fiske Road
Moses, A. Willard, Toolmaker, 139 Walnut Street
Moynihan, Michael F., Foreman, 26 Prospect Street
Munson, Stewart A., Clerk, 144 Essex Street
Newbury, George, Truck Driver, 20 Emory Street
Nichols, Parson H., Salesman, 20 Columbus Avenue
Noftle, William J., Carpenter, 509 Central Street
Noretsky, Ellis, Tailor, 32 Main Street
O'Brien, John I., Jr., Printer, 25 Herbert Avenue
Pendlebury, Harold, Tool and Die Maker, 31 Intervale Avenue

Penney, Henry J., Farmer, 125 Howard Street
Perry, Lewis G., Painter, 24 Lake Dam Road
Phillips, Ralph M., Manager, 6 Montgomery Street
Pilling, Charles L., Machinist, 19 Appleton Street
Popp, Charles H., Foreman, 5 Denver Street
Price, Frederick J. C., Jr., Elec. Refrigeration, 8 Alder Street
Prime, Seth L., Accountant, 15 Sunnyside Avenue
Quirk, Michael J., Landscape Gardener, 35 Pearson Street
Rice, Frank C., Coastal Warden, 352 Lincoln Avenue
Rich, Roger M., Carpenter, 69 Chestnut Street
Richardson, Lewis E., Carpenter, 308 Essex Street
Riley, Charles E., Retired, 94 Denver Street
Rines, Freeman H., Shipwright, 14 Bayfield Road
Roberton, Earle, Janitor, 39½ Main Street
Roberts, Roy H., Clerk, 83 Summer Street
Roffey, Fred H., Towerman, 7 Emory Street
Rogers, Charles H., Shoe Dealer, 19 Blueridge Avenue
Rollins, Irvin E., Machinist, 14 Emory Street
Rossetti, Peter A., Bookkeeper, 12 Summitt Avenue
Rossetti, Joseph P., W. P. A., 15 Wamesit Avenue
Ryder, Sylvester B., Machinist, 89 Bow Street
Sanborn, Lewis P., Accountant, 14 Myrtle Street
Sears, Harry G., W. P. A., 43 Denver Street
Seaver, Henry, Engineer, 45 Springdale Avenue
St. George, Joseph H., Mechanic, 29 Glen Park Avenue
Shea, Edward, Navy Yard, 22 Marshall Avenue
Smith, Charles M., Salesman, 185 Essex Street
Smith, James O., Accountant, 177 Essex Street
Smith, Peter A., Carpenter, 16 Golden Hills Road
Sprague, Harold T., Material Lister, 29 Birch Street
Stacey, Lucian D., G. E. Co., 14 Putnam Street
Stahler, Samuel, Pharmacist, 260 Central Street
Stevens, Richard H., Baker, 9 Denver Street
Stillings, Charles E., Farmer, 51 Walnut Street
Sullivan, George H., Salesman, 595 Lincoln Avenue
Surabian, Harry M., Storekeeper, 506 Central Street
Sutherland, Edward H., Buyer, 40 Bow Street
Symmes, Carlton R., H. P. Hood, 67 Summer Street
Taylor, Walter J., Retired, 88 Appleton Street
Terry, Henry M., Retired, 98 Vine Street
Thibo, Ernest J., Crane Operator, 197 Water Street
Tirrell, James T., Custodian, 40 Adams Avenue
Trenholm, George H., G. E. Co., 5 Auburn Court
Turner, Charles W., Real Estate, 428 Lincoln Avenue
Weatherhead, Wayne R., Foreman, 56 Auburn Street
Weeks, Arthur W., Elec. Engineer, 7 Bayfield Road
Wheeler, Gilbert, Photographer, 19 Whitney Street
White, John W., Bldg. Cont., 7 Lawndale Avenue
Williams, Hugh M., Production, G. E. Co., 20 Denver Street
Williams, Joseph H., Unemployed, 31 Jasper Street
Woodward, Alfred H., Publisher, 96 Adams Street
Wyatt, George L., Plumber, 107 Lincoln Avenue
Yanofsky, Israel, Manager, 160 Main Street
Yanofsky, Samuel, Salesman, 34 Denver Street

HAROLD P. RICE, Chairman
GEORGE H. QUARMBY,
WILLIAM S. OLIVER,
Board of Selectmen.

Warrant for the Annual Town Meeting

Essex, ss.

To W. Charles Sellick, Constable of the Town of Saugus,

Greetings:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the inhabitants of the Town of Saugus, qualified to vote in Town Affairs, to meet at the several voting precincts of the Town on Monday, March 1, A.D. Nineteen Hundred and Forty-Three, at Twelve o'clock, M., then and there to bring in their ballots to the Wardens for the following TOWN OFFICERS:

For One Year:

Three Selectmen
Three Playground Commissioners
Constable
Tree Warden
Town Moderator
One Town Meeting Member in Precinct Two.
One Town Meeting Member in Precinct Five.
One Town Meeting Member in Precinct Three

For Two Years:

One Town Meeting Member in Precinct One
One Town Meeting Member in Precinct Five
One Town Meeting Member in Precinct Eight

For Three Years:

One Member of the Board of Public Welfare
One Assessor
Two Members of the School Committee
One Member of the Board of Health
Two Trustees of the Public Library
One Cemetery Commissioner
Ten Town Meeting Members in Precinct One
Nine Town Meeting Members in Precinct Two.
Ten Town Meeting Members in Precinct Three
Nine Town Meeting Members in Precinct Four
Nine Town Meeting Members in Precinct Five
Ten Town Meeting Members in Precinct Six
Nine Town Meeting Members in Precinct Seven
Twelve Town Meeting Members in Precinct Eight

For Five Years:

One Member of the Planning Board

Also those qualified to vote in Town Elections and Town Affairs to assemble in the Town Hall on Wednesday, March 10, A. D. Nineteen Hundred and Forty-three, at Eight o'clock, P. M., to hear and act on the following articles, viz:

Article 1. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1943 and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17 of Chapter 44 of the General Laws, and any amendments thereto, agreeable to the petition of the Town Treasurer.

Art. 2. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to borrow in accordance with the provisions of Chapter 49 of the Acts of 1933, as most recently amended by Chapter 129 of the Acts of 1941, for the purpose of providing funds to meet ordinary maintenance expenses and revenue loans, such borrowing in no event to exceed the amount of the tax titles held in excess of the amount owing to the Commonwealth for similar loans previously made. or to see what action the Town will take in the matter,

agreeable to the petition of the Town Treasurer.

Art. 3. To see if the Town will vote to amend the Zoning By-Law by adding the words "dog kennel" after the word "sanatorium" in the first line of Section 17, so that the first paragraph of said section will read as follows:

"No permit for cemetery, hospital, sanatorium, dog kennel or philanthropic institution wherever located; or for the place of business of any blacksmith, builder, carpenter, contractor, mason, plumber, roofer, tinsmith, upholsterer, undertaker, or for any mentioned use under heads 7 and 8 of Section 6, in a business district, or for anything permitted only under Section 7, shall be issued by the building inspector except with the written approval of the Selectmen as provided in this section and subject to such conditions as the Board of Selectmen may deem it proper to impose,"
or to see what action the Town will take in the matter, agreeable to the petition of the Planning Board.

Art. 4. To see if the Town will vote to amend the Zoning Map and the Zoning By-Law so that so much of the premises shown as Lot A-138 on Assessors' Map 2066 as is within 125 feet of the Newburyport Turnpike be zoned for business purposes, or to see what action the Town will take in the matter, agreeable to the petition of Edward S. Batchelder and others.

Art. 5. To see if the Town will vote to amend the Zoning Map and the Zoning By-Law so that so much of the premises shown on lot A-31 and A-33 on Assessors' Map 1022 as is within 150 feet of the Newburyport Turnpike be zoned for business purposes, or to see what action the Town will take in the matter, agreeable to the petition of Barnet Shapiro and others.

Art. 6. To see if the Town will vote to accept that portion of Granite Road, which at present has not been accepted, in accordance with plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 7. To see if the Town will vote to accept Johnson Street as per plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 8. To see if the Town will vote to accept DeSota Street in accordance with plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 9. To see if the Town will vote to accept that portion of Sunnyside Avenue starting at the present point of acceptance and running in an easterly direction a distance of sixty-eight feet in accordance with plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 10. To see if the Town will vote to accept Westland Avenue in accordance with plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 11. To see if the Town will vote to accept Fiske Road in accordance with plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 12. To see if the Town will vote to petition the Great and General Court for legislation whereby the office of Tree Warden will be abolished as an elective office and the Superintendent of Public Works will automatically become Tree Warden upon his appointment and qualification, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 13. To see if the Town will vote to accept the provisions of

Chapter 710 of the Acts of 1941, or to see what action the Town will take in the matter, agreeable to the petition of Marion E. Needham and others.

Art. 14. To hear and act on the reports of Committees.

Art. 15. To see if the Town will vote to appropriate the sum of $4,000 for the purchase of the old Ironworks House, provided that the Commonwealth of Massachusetts appropriates $4,000 and another $4,000 is raised by individual societies, or individuals, or both, during the year 1943; that the Town assumes no responsibility in regard to the upkeep of the property; that when the full amount is raised, the property be turned over either to the United States or the Commonwealth of Massachusetts or a tax-exempt historical, antiquarian or similar appropriate society of Massachusetts; or to see what action the Town will take in the matter, agreeable to the petion of M. Louise Hawkes and others.

Art. 16. To see if the Town will vote to raise and appropriate the sum of $850 for the purpose of maintaining during the ensuing year the mosquito control works as estimated and certified to by the State Reclamation Board in accordance with the provisions of Chap. 112, Acts of 1931, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 17. To see if the Town will vote to appropriate the sum of $850 to be expended under the direction of the Town Treasurer to investigate and to determine the validity of tax titles held by the Town, or to see what action the Town will take in the matter agreeable to the petition of the Town Treasurer.

Art. 18. To see if the Town will vote to raise and appropriate the sum of $3500 for the payment of all expenses in connection with the foreclosure of tax titles held by the Town, or to see what action the Town will take in the matter, agreeable to the petition of the Town Treasurer.

Art. 19. To see if the Town will vote to appropriate a sum of money for all expenses of civilian defense, or to see what action the Town will take in the matter, agreeable to the petiton of the Saugus Committee on Public Safety.

Art. 20. To see if the Town will vote to raise and appropriate the sum of $400 for the purpose of purchasing a lot of land adjoining Riverside Cemetery, being part of Lot A-19 and all of Lot A-20 on Assessors' Plan 1014 and owned by the Judd Milling & Lumber Co., containing 108,000 square feet, more or less, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 21. To see if the Town will raise and appropriate the sum of $2,000 for the salary of a secretary of the Board of Selectemen to coordinate public safety defense and war activities, or to see what action the Town will take in the matter, agreeable to the petition of Edward Gibbs, Jr., and others.

Art. 22. To see if the Town will raise and appropriate the sum of $500 for the expenses of the Saugus War Price and Rationing Board, or to see what action the Town will take in the matter, agreeable to the petition of Edward Gibbs, Jr., and others.

Art. 23. To see if the Town will appropriate a sum of money for water extension on Water Street to the Wakefield line, or to see what action the Town will take in the matter, agreeable to the petition of Mary A. Virnelli and others.

Art. 24. To see if the Town will vote to transfer the sum of $59.09 from the Road Machinery Fund to the Road Machinery Account to be used for the repair and maintenance of road machinery only. or to see what action the Town will take in the matter, agreeable to the petition of the Town Accountant.

Art. 25. To see if the Town will vote to raise and appropriate the sum of $110 for the purpose of paying unpaid bills of the Fire Alarm Division for the years prior to 1941, proper affidavits having been filed in accordance with the provisions of General Laws Chapter 44, Section 64 (Chapter 179 of the Acts of 1941), or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 26. To see if the Town will vote to raise and appropriate the sum of $10,350 for the purpose of paying W.P.A. unpaid bills for the years prior to 1941, now held subject to General Laws Chapter 44, Section 64 (Chapter 179 of the Acts of 1941), or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 27. To see if the Town will vote to raise and appropriate the sum of $300 to indemnify Walter F. Neal for expenses incurred by him in defense of a suit brought against him by George Smith for an alleged assault while in the performance of his duties as a police officer, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 28. To see if the Town will vote to raise and appropriate the sum of $3000 for the maintenance of Chapter 90 streets in the Town; said money to be used in conjunction with any money which may be allotted by the State or County, or both, for this purpose; or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 29. To see if the Town will vote to appropriate the sum of $500 to replace and repair the roof of stockroom shed at the Public Works Department and to change the doors of that building to overhead, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 30. To see if the Town will vote to appropriate the sum of $225 to replace and repair the roof of the American Legion Building, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 31. To see what sums of money the Town will raise and appropriate for Town Charges for the year 1943.

The polls will open at 12 o'clock noon, and will close at 8 o'clock P. M., and you are hereby directed to serve this Warrant by posting attested copies thereof at the usual places seven days, at least, before the time of holding said meeting, and to distribute copies as provided by the By-Laws at least four days before.

Hereof, fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting.

Given under our hands and Town Seal this Nineteenth day of January, A. D. Nineteen Hundred and Forty-three.

(seal)

GEORGE H. QUARMBY,
HAROLD P. RICE,
WILLIAM S. OLIVER,
Board of Selectmen.

A true copy,

Attest: W. CHARLES SELLICK,
Constable.

COMMONWEALTH OF MASSACHUSETTS

Essex, ss. February 18, 1943

Pursuant hereunto I have served the within Warrant as directed by posting attested copies at the several precincts at least seven days before said meeting according to the By-Laws, and afterwards by delivering to the inhabitants of the Town of Saugus.

A true copy.

Attest; W. CHARLES SELLICK,
Constable

February 27, 1943

In compliance with Chapter 55 of the Acts of 1928 and also with Section 2 of the By-Laws of the Town of Saugus, I hereby certify that today I mailed to all Limited Town Meeting Members a printed copy of the Warrant for the Annual Town Meeting of March 1, 1943.

Signed:

VIOLA G. WILSON,
Town Clerk.

A true copy.

Attest: VIOLA G. WILSON,
Town Clerk

Annual Town Election

MARCH 1, 1943

SELECTMEN

	1	2	3	4	5	6	7	8	Total
John J. Bucchiere	119	110	155	97	90	184	68	115	938
*William S. Oliver	330	136	151	154	180	100	148	207	1406
*George H. Quarmby	374	184	202	196	172	153	184	219	1684
*Harold P. Rice	262	214	244	232	187	184	189	222	1734
William H. Robinson	135	120	165	149	89	113	93	122	986
Robert E. Thompson	135	92	111	90	70	79	64	106	747
Blanks	238	161	166	171	139	279	109	149	1412
Total	1593	1017	1194	1089	927	1092	855	1140	8907

ASSESSOR

Alexander S. Addison	203	145	116	134	67	80	156	122	1023
*Frank Evans, Jr.	178	132	152	134	116	174	88	134	1108
John J. Mullen	142	54	125	91	121	93	37	116	779
Blanks	8	8	5	4	5	17	4	8	59
Total	531	339	398	363	309	364	285	380	2969

BOARD OF PUBLIC WELFARE

*Gustave A. Anderson	425	287	345	310	255	299	261	324	2506
Blanks	106	52	53	53	54	65	24	56	463
Total	531	339	398	363	309	364	285	380	2969

CONSTABLE

*W. Charles Sellick	484	296	348	319	271	310	266	351	2645
Harold W. Humphrey	1								1
Blanks	46	43	50	44	38	54	19	29	323
Total	531	339	398	363	309	364	285	380	2969

BOARD OF HEALTH

*Leroy C. Furbush	450	284	338	303	255	301	262	323	2516
Blanks	81	55	60	60	54	63	23	57	453
Total	531	339	398	363	309	364	285	380	2969

SCHOOL COMMITTEE

*Waldo B. Russell	255	204	173	213	179	177	202	173	1576
John L. Silver	271	146	236	134	116	173	85	209	1370
William R. L. Strath	69	64	61	82	49	72	47	70	514
*Harry F. Wentworth	344	175	210	203	174	162	189	204	1661
Blanks	123	89	116	94	100	144	47	104	817
Total	1062	678	796	726	618	728	570	760	5938

TRUSTEES OF PUBLIC LIBRARY

*Ashton F. Davis	404	260	294	283	221	263	241	276	2242
*Albert R. Magee	379	243	293	260	227	238	214	262	2116
Keller	1								1
Blanks	278	175	209	183	170	227	115	222	1579
Total	1062	678	796	726	618	728	570	760	5938

CEMETERY COMMISSIONER

*Benjamin A. Fullerton	436	267	321	281	251	301	249	308	2414
Blanks	95	72	77	82	58	63	36	72	555
Total	531	339	398	363	309	364	285	380	2969

TREE WARDEN

*Edward S. Batchelder	415	287	324	296	250	295	256	320	2443
Blanks	116	52	74	67	59	69	29	60	526
Total	531	339	398	363	309	364	285	380	2969

PLANNING BOARD

Chester E. Gay	169	48	44	78	71	73	33	57	573
Chester W. Pingree	59	39	152	47	24	61	46	65	493
*Walter Roy	244	195	162	190	155	167	178	219	1510
Blanks	59	57	40	48	59	63	28	39	393
Total	531	339	398	363	309	364	285	380	2969

PLAYGROUND COMMISSION

*Charles N. Chesley	374	229	258	237	198	218	210	272	1996
Warren O. Chesley	184	100	129	117	91	121	84	160	986
*Edwin M. Holmes	421	265	275	268	206	224	240	283	2182
*Thomas M. Robinson	291	214	257	215	215	206	199	207	1804
Blanks	323	209	275	252	217	323	122	218	1939
Total	1593	1017	1194	1089	927	1092	855	1140	8907

MODERATOR

*Laurence F. Davis	422	260	316	281	243	272	239	303	2336
Blanks	109	79	82	82	66	92	46	77	633
Total	531	339	398	363	309	364	285	380	2969

* Elected

TOWN MEETING MEMBERS

Precinct One — Three Years

*Walter D. Blossom	369
*L. Elmer Day	370
*Stanley W. Day	376
*Chester E. Gay	383
*Harold W. Humphrey	372
*Frederick M. Kelley	375
*Thomas D. Morse	364
*Frank B. Newhall	392
*John L. Silver	417
*Elmer H. Watson	380
Charles A. Claflin	1
Charles C. DeFronzo	7
Thomas Hughes Perrett	1
Edward Berrett	1
Blanks	1502
Total	5310

Precinct One — Two Years

Catherine Ross	1
Henry L. McIntyre	1
Harold Glynn	2
Charles A. Claflin	1
*Charles C. DeFronzo	9
R. Bruce Mills	1
Kenneth A. Munson	1
Joseph M. Puffer	2
Ida L. Blossom	2
Harry A. Raymond	1
Blanks	510
Total	531

Precinct Two — Three Years

*Patricia Devine	182
*Herbert Diamond	206
*Stephen Lovett	176
*Robert E. Parker	189
*Leon C. Young	257
*Albert J. Moylan	2
Emma Vatcher	2
Charles Kipp	1
*Alfred R. O'Connor	5
Ruth P. Sheldon	1
Warren O. Sheldon	1
Ruth A. Neal	1
James F. Hillman	1
Laurence O'Connor	1
John Logan	1
Gladys W. Putnam	1
Charles A. Henry	1
John T. McKinney	1
John MacVicar	1
Henry Mullen	1
James Smith	1
John Gould	1
*John J. Sandilands	2
Frank W. Dahlberg	1
Daniel J. Dwyer	1
*Benedict J. Wolfe	2
Blanks	2012
Total	3051

Precinct Two — One Year

Ruth A. Neal	1	Chauncy V. Whittredge	1
Albert J. Moylon	1	Daniel J. Dwyer	1
Ingrid Paridon	1	Blanks	330
Annie S. Truesdale	1		
*Jesse H. Brown	2	Total	339
Robert Champoux	1		

Precinct Three — Three Years

*Elmore Brown	273	Dana B. Lewis	1
*Frank J. Drewniany	237	*Dorothy Drewniany	3
*Milton E. French	270	Herbert Hatch	1
*Laura E. A. Pearson	270	Stanley Richards	1
*Ralph F. Prestat	278	Herbert Connolly	1
*Helen G. White	279	Frank Perry	1
*William C. Pennell	3	Blanks	2352
*Cornelius McHugh	5		
*Joseph Swain	2	Total	3980
Lawrence Sullivan	1		

Precinct Three — One Year

T-Florence Sullivan	1	Anthony Grella	1
T-Dana B. Lewis	1	Blanks	392
Cornelius McHugh	1		
*Dorothy Drewniany	2	Total	398

Precinct Four — Three Years

*John J. Carroll	184	*Roy L. Smith	248
*Wilmer H. Churchill	221	William R. L. Strath	177
*William Irby	223	*Mabel C. Willey	214
*Anna V. Jacobs	200	*Virginia E. Woodward	221
*John B. Leahy	235	Blanks	963
*Hazel C. Marison	219		
Elisha Morse	162	Total	3267

Precinct Five — Three Years

*F. Dudley Bacon	193	Samuel Brown	1
*Oren O. Bentley	193	T-Herbert A. Zimmer	3
*Joseph Bucherie	184	Helen M. Roberts	1
*Hollis E. Hogle	177	Robert Richard Merrill	2
*Arthur C. Huggins	170	Donald T. Bruant	1
*Edwin M. Thompson	179	T-Ralph C. Junkins	3
*Walter A. Thorne	191	Phillips A. Hull	1
Louis Briand	1	Richard Downs	1
Edward South	1	Frank A. Collins	1
*Harold Everett	4	Etta Buccherie	1
T-Charles W. Donovan	3	Nathan Mallar	1
Victor Bergstrom	1	Blanks	1466
Alphonse Adrian	1		
Holger Hanson	1	Total	2781

Precinct Five — Two Years

T-George B. Dixon	1	Blanks	305
Nathan Mallar	1		
T-Helen M. Roberts	1	Total	309
James Gould	1		

Precinct Five — One Year

John McAuliffe	1	Blanks	305
*John W. Roberts	1		
James Gould	1	Total	309
John Tibbetts	1		

Precinct Six — Three Years

*Vincent Dolaser	246	T-Harold Gregory	2
*Anna G. James	227	Harry Nelson	2
*Edward J. O'Neil	235	Robert Carter	1
*Ralph H. Sweetser	216	*James W. Currier	12
*John H. Worthley	204	Robert Macguire	1
John DeFronzo	1	Bernard T. Brady	1
Elsa M. Bridges	1	LeGrand Fonda	1
Mary J. Cahill	1	Wayne H. Brookmiller	1
James E. Deary	1	Robert Davis	1
T-Carl A. Sawyer	2	Zella Dononhue	1
John T. Lynch, Jr.	1	George C. Kingsley	1
Ellen Eagle	1	Harold E. Welch	1
Robert Chiabrandy	1	Carl Shorey	1
*Margaret M. Leboucher	4	Iona E. Britt	1
*John Leboucher	4	Blanks	2461
*John C. McLean	6		
Gordon Sims	1	Total	3640

Precinct Seven — Three Years

*Earle W. Cousens	231	*Harriett A. McAdoo	229
*Edward M. Down	227	*Gilbert Wheeler	231
*Dorothy Shorey Estabrook	211	Lambert	1
*J. Lowell Goding, Jr.	226	Maher	1
*Catherine R. Griffin	225	Blanks	541
*Albion L. Hogan	227		
*Watson C. MacCleery	215	Total	2565

Precinct Eight — Three Years

*Elsie V. L. Bardh	224	*Ernest B. Swett	13
*Catherine I. Casey	214	*Benjamin Vatcher	14
*Gustaf E. Dahlen	229	Helen R. Davis	1
*Ralph M. Phillips	214	Edward M. Nelson	3
*John Picariello	200	Stella Schumacher	1
*Harold A. Smiledge	233	John P. Chesley	1
*John V. Spencer	237	Susie G. Dahlen	1
*Richard H. Stevens	231	Blanks	2715
*Harold W. Crozier	13		
*Alf Gustavson	16	Total	4560

Precinct Eight — Two Years

Blanche M. Auger	1	*John P. Chesley	3
Henry Orpin	1	Blanks	375
Helen R. Davis	1		
James E. Stevens	1	Total	380

Precinct Eight — One Year

Margaret J. Auger	1	Blanks	375
Henry Orpin	1		
*John P. Chesley	2	Total	380
Helen R. Davis	1		

Signed:

VIOLA G. WILSON,
Town Clerk

March 10, 1943

To Viola G. Wilson
Town Clerk
Saugus, Mass.

Dear Mrs. Wilson:

The Limited Town Meeting Members of Precinct Five met at 7:15 P. M. in the Town Hall on March 10, 1943 for the purpose of breaking the existing tie for one two-year term between George B. Dixon and Helen M. Roberts and the existing tie for one three-year term between Charles W. Donovan, Herbert A. Zimmer and Ralph C. Junkins.

Richard Downes was elected Chairman.

Stanley B. Harmon was elected Secretary.

Fifteen members were present, constituting a quorum.

George B. Dixon receiving 12 votes was elected for the two-year term.

Herbert A. Zimmer receiving 6 votes was elected for the three-year term.

Signed:

RICHARD DOWNES,
Chairman

STANLEY B. HARMON,
Secretary

A true copy.
Attest:

RUTH E. STEVENS,
Assistant Town Clerk

March 10, 1943

To Viola G. Wilson
Town Clerk
Saugus, Mass.

Dear Mrs. Wilson:

The Limited Town Meeting Members of Precinct Six met in the Town Hall on March 10, 1943 at 7:46 P. M. to break the existing tie for a three-year term between Carl A. Sawyer and Harold Gregory.

Fifteen members were present, constituting a quorum.

John J. Bucchiere was elected chairman.

Carl E. Chapman was elected secretary.

Harold Gregory, receiving 9 votes was elected for the three-year term.

Signed:

JOHN J. BUCCHIERE,
Chairman

CARL E. CHAPMAN,
Secretary

A true copy.
Attest:

RUTH E. STEVENS,
Assistant Town Clerk

Report of the Finance Committee

MARCH 1, 1943

To the Representative Town Meeting and Citizens of the Town of Saugus

The Finance Committee herewith submits its report on the 1943 Budget:

The Committee in preparing its recommendations has endeavored to be fair with the taxpayer and employee alike. We recognize the fact that this year, the increased cost of food, clothing and other commodities as well as the probability of even higher living costs in the future, has made it imperative that upper adjustments of salaries must be made to meet these increased costs of living. We have given this problem long and serious consideration and have investigated the various methods used in surrounding cities and towns to meet this situation. After weighing all the facts, it was the unanimous opinion of this Committee that a flat 10% increase as suggested by the majority of the departments was the fairest method to be used for our particular case. The Committee wishes it understood that this increase is an Increased Cost of Living increase only and is not in the nature of a permanent salary increase. It is the understanding of all department heads and employees that in the event of a decrease in the cost of living, these increases shall be adjusted by a future town meeting. In order that there will be no misunderstanding, the Committee has requested the Town Accountant to notify all boards, committees, department heads and officials authorized to expend money, the following information regarding every employee under their jurisdiction: permanent salary, increased cost of living increase and total amount of 1943 compensation.

Due to the fact that State and County figures show a marked improvement over previous years and also in view of the fact that the general financial condition of the town is better than it has been for several years, the Committee feels that if the recommendations set forth in this report (which are $21,000.00 less than the amount appropriated in 1942) are followed, that the Increased Cost of Living increases granted will not increase the tax rate over that of last year but on the contrary there is an excellent possibility of a reduction in the 1943 tax rate.

	Requested	Recommended
ARTICLE 31 (General Budget)	$797,433.72	$767,941.00
SPECIAL ARTICLES	33,585.00	28,385.00
TOTALS	$831,018.72	$796,326.00

Comments on the General Budget, Article No. 31

Item 18, Police. The Committee has provided for the purchase of a new prowl car in this budget. The present prowl car is in poor mechanical condition and costs of repairs have started to mount rapidly and we feel that in view of this condition that a new prowl car is an essential item this year.

Item 22, Fire Alarm Division. Additional funds are necessary to make long-needed vital repairs and the Committee feels that these repairs should be made this year as the start of a program to improve the nerve-center of our fire protection system. This is also an important defense factor.

Item 24, Building Inspector. The work of this department has increased considerably in recent years and the Committee feels this

year, the Building Inspector should be put on a full-time basis with the express understanding that in addition to his duties as Building Inspector, that he shall make all repairs to town buildings under the jurisdiction of the Board of Selectmen and shall not engage in private outside work during Town working hours.

Item 25, Sealer of Weights and Measures. The decreased amount recommended is in conformity with a vote of the Board of Selectmen making the Sealer of Weights and Measures a part-time official.

Item 27, Harbormaster. The Committee has recommended $37.50 for the first three months of 1943. No budget was presented and no one appeared before the Committee. We feel that this position should be abolished effective March 31, 1943.

Item 34, Sewer Department. At the time this budget was presented, it was believed that the W. P. A. Sewer project would continue until June 30, 1943, but we were informed on February 24th that this project would close on March 5th. The Selectmen requested that the unencumbered balance of W. P. A. funds be transferred to the Sewer Department to complete the construction now in progress on Main Street, to tie in the school buildings. The Committee feels that this should be done and have recommended this transfer for construction only as requested.

Item 35, Highways. The Committee is cognizant of the fact that the equipment in the entire Public Works Department is in deplorable condition. There are ten trucks in the Highway Department and the newest truck is a 1937 model. The rest go back as far as 1924. The heaviest truck in the department is a 3½ ton White, 1927 model. The repair bills on these trucks have increased to such an extent and as parts are almost impossible to obtain by reason of age and war conditions the Committee feels that the time has come when the Town should stop spending huge sums for repairs and for hiring outside trucks to replace these old delapidated trucks especially in time of emergency such as the last snow storm when our own trucks were all broken down at once. The department has two tractors, a 1936 Holt 1-ton and a 1938 Cletrac sidewalk tractor. The Holt is practically useless and the Cletrac has been used for work heavier than it was built for and as a result has been so severely used that it is only a matter of time when it will have to be replaced.

In view of the foregoing conditions, it is the unanimous opinion of this Committee that one new truck of at least 3½ ton capacity and one new bull-dozer should be purchased this year and that new equipment should be added each coming year until this situation is remedied. We understand that the Town has a priority rating which will enable us to purchase these badly needed pieces of equipment. We also feel that to put off the purchase of this equipment any longer is definitely false economy.

Item 38, Highway Surface Treatment. The Committee is also cognizant of the fact that there are many miles of road in the Town to be maintained. The majority of our heaviest travelled streets are in very poor condition. In previous years when the E.R.A., C.W.A. W.P.A. were in operation it was the policy of the Town Meeting to provide for roadwork out of these funds. This was done primarily to employ the greatest amount of man-power to be paid from Federal funds for the minimum material cost to the Town. Inasmuch as the W.P.A. program will be definitely discontinued in Saugus on March 5, 1943, the above mentioned procedure is no longer possible. In order to carry on a progressive program of highway resurfacing the Committee feels that at least the recommended amount should be provided this year for materials only.

Item 50, Schoolhouse Repairs. The Committee feels that the mini-

mum amount that should be set up each year for repairs to schoolhouses is 1% of their valuation. Inasmuch as our total schoolhouse valuation is $1,000,000 it therefore follows that not less than $10,000 should be appropriated for normal maintenance and repair needs. Repairs in past years have been sorely neglected. We feel that failure to start the progressive program now is false economy. Due to the acute fuel situation it is mandatory that the School Committee convert from oil to coal at the Central Junior High and the estimated cost of this conversion is $2,000.00. This amount is included in the total recommended for School Repairs.

Item 67, Cemetery Department. The Committee in recommending this budget, has provided funds for the construction of a foundation under the Cemetery office building. This will eliminate a bad situation that has existed for many years and will provide proper toilet facilities for both the Cemetery employees and the public. This must be done to comply with local and State health regulations.

Comment on Special Articles

This year, the Committee has recommended all special financial articles with the exception of Article 23 which is for water extension on Water Street. The distance involved is approximately 8/10 of a mile and the number of takers too few to warrant the expenditure involved and to even attempt to do this extension work is in violation of the regulations of the War Production Board.

Special Articles Recommended

Art. 1. Recommended (This is the usual article)

Art. 2. Recommended (This is the usual article)

Art. 15. Recommend (Old Ironworks House) $4,000.00

Art. 16. Recommend (Mosquito Control) 850.00

Art. 17. Recommend (Tax Title Validity) 850.00

Art. 18. Recommend (Foreclosure of Tax Titles) 3,500.00

Art. 19. Recommend (Civilian Defense) 2,400.00

Art. 20. Recommend (Purchase of land adjacent to Cemetery) 400.00

Art. 21. Recommend (Rationing Board) 2,000.00

Art. 22. Recommend (Rationing Board expenses) 500.00

Art. 24. Recommeneded (Transfer only)

Art. 25. Recommend (Unpaid Bills, Fire Alarm Div.) 110.00

Art. 26. Recommend (Unpaid Bills, W.P.A. 9,750.00

Art. 27. Recommend (Indemnify Walter F. Neal) 300.00

Art. 28. Recommend (Chapter 90, Maintenance) 3,000.00

Art. 29. Recommend (Repair Roof and Install Overhead Doors, Public Works Stock Sheds) 500.00

Art. 30. Recommend (Repair Roof,, Am. Legion Bldg.) 225.00

TOTAL SPECIAL ARTICLES RECOMMENDED $28,385.00

TOTAL ARTICLE 31 RECOMMENDATIONS 767,941.00

GRAND TOTAL RECOMMENDED $796,326.00

JAMES O. SMITH, Chairman
CHARLES H. MOORE, Secretary
C. CARROLL CUNNINGHAM
CLEMENT C. FEARNS
WILLIAM H. ROBINSON
HOWARD C. HEATH
HENRY H. CALDERWOOD
ARTHUR W. PRICE

Action of Finance Committee on General Budget

	Expended 1941	Approp. 1942 and Transfer	Expended 1942	Requested 1943	Recommended 1943
General Government:					
1. Moderator					$ 50.00
2. Finance Committee	$ 354.25	$ 440.00	$ 440.00	$ 440.00	440.00
3. Planning Board	438.68	475.00	445.86	676.00	625.00
4. Board of Appeals	250.00	250.00	250.00	250.00	250.00
5. Selectmen	2,305.94	2,450.00	2,208.61	2,210.59	2,200.00
6. Accounting Department	4,659.86	5,100.00	5,100.00	6,228.00	6,200.00
7. Treasury	4,942.93	5,300.00	5,194.37	6,770.00	6,700.00
8. Registration of Town Notes	44.00	75.00	46.00	75.00	75.00
9. Tax Collector	8,199.35	8,300.00	8,295.96	9,344.19	8,900.00
10. Tax Title Expense	679.25	900.00	568.70	1,000.00	600.00
11. Assessors	8,158.11	8,150.00	8,149.71	8,800.00	8,600.00
12. Law Department	1,838.72	1,800.00	1,798.25	1,800.00	1,800.00
13. Town Clerk	989.98	1,000.00	996.71	1,328.50	1,250.00
14. Election and Registration	5,872.55	6,700.00	6,257.46	4,807.00	4,800.00
15. Town Hall	5,808.08	5,750.00	5,744.65	5,918.40	5,900.00
16. Public Works	6,000.00	6,075.00	5,101.12	6,789.00	6,700.00
17. Engineering	3,950.00	4,000.00	4,000.00	6,304.00	6,300.00
Totals	$54,491.70	$56,765.00	$54,597.40	$62,740.00	$61,390.00

	Expended 1941	Approp. 1942 and Transfer	Expended 1942	Requested 1943	Recommended 1943
Protection of Persons and Property:					
18. Police	$34,524.65	$35,918.00	$35,154.83	$39,919.80	$39,500.00
19. Fire and Police Bldg. Maintenance	2,806.43	3,200.00	3,189.28	3,352.52	3,350.00
20. Town Constable	100.00	100.00	100.00	100.00	100.00
21. Fire Department	38,800.00	41,075.00	40,269.90	45,495.10	42,500.00
22. Fire Alarm Division	1,363.13	1,900.00	1,715.18	3,032.00	3,000.00
23. Forest Fires	500.00	200.00	171.88	200.00	200.00
24. Building Inspector	1,397.14	1,600.00	1,600.00	2,516.68	2,500.00
25. Sealer of Weights and Measures	1,800.00	1,800.00	1,800.00	1,800.00	900.00
26. Gypsy Moth	3,712.64	4,400.00	4,206.69	4,717.00	4,700.00
27. Tree Warden	1,313.59	1,250.00	1,172.31	1,212.50	1,200.00
28. Public Safety Committee	74.44	75.00	61.54	75.00	75.00
29. Harbormaster	150.00	150.00	150.00		37.50
Totals	$86,542.02	$91,668.00	$89,571.61	$102,420.60	$98,062.50
Health and Sanitation:					
30. Health Department	$17,728.50	$17,700.00	$16,629.99	$15,661.00	$15,000.00
31. Vital Statistics	60.25	100.00	54.50	100.00	100.00
32. Removal of Garbage	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
33. Collection of Ashes	5,200.00	5,650.00	5,650.00	6,253.40	6,200.00
34. Sewer Department	4,549.32	5,300.00	5,259.87	4,209.00	*4,200.00
Totals	$31,038.07	$32,250.00	$31,094.36	$29,723.40	$29,000.00

*Plus available funds (unexpended W.P.A. Projects balance for construction only)

	Expended 1941	Approp. 1942 and Transfer	Expended 1942	Requested 1943	Recommended 1943
Highways and Bridges:					
35. Highways	$16,019.10	$17,000.00	$16,887.29	$36,242.60	$35,600.00
36. Snow and Ice Removal	13,000.00	8,000.00	8,000.00	6,000.00	6,000.00
37. Street Lighting	14,400.00	15,108.20	15,108.20	15,000.00	15,000.00
38. Highway Surface Treatment	4,999.87	3,000.00	2,029.18	6,400.00	6,400.00
Totals	$48,418.97	$43,108.20	$42,024.67	$63,642.60	$63,000.00
Charities and Soldiers' Benefits:					
39. Old Age Assistance—Aid	$37,414.40	$ 43,000.00	$ 42,354.15	$45,000.00	$45,000.00
40. Old Age Assistance—Admin.	1,341.59	1,440.00	1,146.40	1,200.00	1,200.00
41. Aid to Dependent Children—Aid	4,219.62	5,000.00	4,821.34	6,000.00	5,000.00
42. Aid to Dep. Children—Admin.	317.32	320.00	307.27	370.00	370.00
43. Public Welfare, Temporary Aid	31,141.80	30,000.00	26,229.95	29,000.00	25,000.00
44. Infirmary	4,710.02	4,700.00	4,688.50	5,000.00	4,900.00
45. Soldiers' Relief	14,564.21	15,000.00	11,377.15	16,000.00	14,000.00
46. State and Military Aid	1,910.00	2,500.00	1,980.00	3,000.00	3,000.00
47. Soldiers' Burial		100.00		100.00	100.00
48. W. P. A. Projects	27,178.30	25,000.00	19,054.35		
Totals	$122,797.26	$127,060.00	$111,959.11	$105,670.00	$98,570.00
Education and Libraries:					
49. Schools	$235,987.78	$250,000.00	$249,850.82	$256,461.94	$256,400.00
50. Schoolhouse Repairs	4,969.55	5,450.00	5,130.25	12,000.00	12,000.00
51. Trade School Tuition	3,299.61	3,500.00	2,152.78	2,500.00	2,000.00
52. Stadium Maintenance	600.00	600.00	593.13	600.00	600.00
53. Libraries	8,713.80	9,752.51	9,751.30	12,019.00	*8,300.00
Totals	$253,570.74	$269,302.51	$267,478.28	$283,580.94	$279,300.00

*Plus $2,500.00 from available funds (Reimbursement by County for Dog Licenses)

	Expended 1941	Approp. 1942 and Transfer	Expended 1942	Requested 1943	Recommended 1943
Recreation and Unclassified:					
54. Playgrounds	$ 475.00	$ 1,500.00	$ 1,237.61	$ 2,000.00	$ 1,500.00
55. Pensions	5,045.40	5,240.94	5,240.94	6,361.00	6,361.00
56. Contributory Retirement Fund	9,522.37	9,791.03	9,791.03	10,000.00	10,000.00
57. Judgements and Settlements	1,846.66	626.57	626.57	200.00	200.00
58. Memorial Day	475.00	550.00	514.75	550.00	550.00
59. Town Reports	1,261.00	1,100.00	1,031.20	1,100.00	1,100.00
60. Insurance	7,775.65	10,500.00	10,258.13	12,000.00	12,000.00
61. Reserve Fund	(5,999.68)	10,000.00	(10,000.00)	10,000.00	10,000.00
Totals	$26,401.08	$39,308.54	$28,700.23	$42,211.00	$41,711.00
Enterprises and Cemeteries:					
62. Water Purchase	$18,500.00	$20,958.17	$20,958.17	$20,000.00	$20,000.00
63. Water Maintenance	17,761.20	18,862.40	18,855.18	21,112.00	21,000.00
64. Water Extensions	500.00	500.00	500.00	500.00	500.00
65. Hydrants, Gates and Meters	500.00	1,000.00	1,000.00	500.00	500.00
66. Water Services	2,500.00	2,500.00	2,500.00	1,300.00	1,300.00
67 Cemeteries	15,826.54	13,600.00	13,589.91	16,025.00	*14,200.00
Totals	$55,587.74	$57,420.57	$57,403.26	$59,437.00	$57,500.00

*Plus $1,800.00 from available funds (Income from Perpetual Care deposits)

	Expended 1941	Approp. 1942 and Transfer	Expended 1942	Requested 1943	Recommended 1943
Interest and Maturing Debt:					
68. Interest on Temporary Loans	$ 4,467.19	$ 10,000.00	$ 5,414.08	$ 10,000.00	$ 10,000.00
69. Relief Loans	7,000.00	7,000.00	7,000.00	2,000.00	2,000.00
70. Interest on Relief Loans	372.50	265.00	265.00	157.50	157.50
71. Fire and Police Bldg. Loan	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
72. Interest, Fire and Police Bldg. Loan	1,625.00	1,462.50	1,462.50	1,300.00	1,300.00
73. Sewer Loans	18,000.00	18,000.00	18,000.00	18,000.00	*9,400.00
74. Interest on Sewer Loans	12,540.00	12,045.00	12,045.00	11,550.00	11,550.00
75. School Loans	12,500.00	12,500.00	12,500.00		
76. Interest on School Loans	900.00	425.00	425.00		
77. Water Loans	9,000.00	9,000.00	9,000.00		
78. Interest on Water Loans	337.50	112.50	112.50		
Totals	$ 71,742.19	$ 75,810.00	$ 71,224.00	$ 48,007.50	$ 39,407.50
Article 31 Grand Totals	$750,589.77	$792,692.82	$754,052.92	$797,433.72	$767,941.00
				Special Articles Total	28,385.00
				GRAND TOTAL (Art. 31 and Special Articles)	$796,326.00

*Plus $8,600.00 from available funds (Reserved for Payment of Sewer Loans)

FINANCE COMMITTEE

JAMES O. SMITH, Chairman
CHARLES H. MOORE, Secretary
C. CARROLL CUNNINGHAM
CLEMENT C. FEARNS
WILLIAM H. ROBINSON
HOWARD C. HEATH
HENRY H. CALDERWOOD
ARTHUR W. PRICE

Annual Town Meeting

MARCH 10, 1943

The meeting was called to order at 8 p. m. by the Moderator Laurence F. Davis.

A count of the members was taken. 142 were present, constituting a quorum. The tellers appointed were Arthur C. Dunk, Charles C. DeFronzo, Fred C. Smith and Edwin M. Thompson.

Town meeting members not previously qualified were sworn in by the Assistant Town Clerk.

The salute to the flag was given. An invocation was offered by Rev. Charles B. McDuffee.

The reading of the warrant was waived by unanimous consent.

The reading of the records of the previous meeting was waived by unanimous consent.

Article 1. Voted: That the Town Treasurer, with the approval of the Selectmen, be and he hereby is authorized to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1943 and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17 of Chapter 44 of the General Laws, and amendments thereto. Yeas 142, Nays 0. Unanimous. 8:11 P. M.

Art. 2. Voted: That the Town Treasurer, with the approval of the Selectmen, be and he hereby is authorized to borrow in accordance with the provisions of Chapter 49 of the Acts of 1933, as amended, for the purpose of providing funds to meet ordinary maintenance expenses and revenue loans, such borrowing in no event to exceed the amount of the tax titles held in excess of the amount owing to the Commonwealth for similar loans previously made. Yeas 142. Nays 0. Unanimous. 8:13 P. M.

Art. 3.

Report of the Planning Board

After advertising in the Saugus Weekly Advertiser issues of February 11, and 18, 1943 the Planning Board held a public hearing on Article 3 in the Town Hall on March 8, 1943 and after discussion the Board recommends adoption of the article.

William H. Robinson,
Chairman.

Voted: To amend the Zoning By-Law by adding the words "dog kennel" after the word "sanatorium" in the first line of Section 17, so that the first paragraph of said section will read as follows:

"No permit for cemetery, hospital, sanatorium, dog kennel or philanthropic institution wherever located; or for the place of business of any blacksmith, builder, carpenter, contractor, mason, plumber, roofer, tinsmith, upholsterer, undertaker, or for any mentioned use under heads 7 and 8 of Section 6, in a business district, or for anything permitted only under Section 7, shall be issued by the building inspector except with the written approval of the Selectmen as provided in this section and subject to such conditions as the Board of Selectmen may deem it proper to impose." Yeas 142. Nays 0. 8:15 P. M.

Art. 4.

Report of the Planning Board

After advertising in the Saugus Weekly Advertiser issues of February 11, and 18, 1943 the Planning Board held a public hearing on Article 4 in the Town Hall on March 8, 1943 and after discussion the board recommends adoption of the article.

William H. Robinson,
Chairman.

Voted: To amend the Zoning Map and the Zoning By-Laws so that so much of the premises shown as Lot A-138 on Assessors' Map 2066

as is within 125′ of the Newburyport Turnpike be zoned for business purposes. 145 yeas. 0 Nays. 8:16½ P. M.

Art. 5. Voted to indefinitely postpone. 8:17 P. M.

Art. 6. Voted: That the laying out of a Town way substantially in the location of a Private Way known as Granite Road as made and reported by the Selectmen be accepted. 8:22 P. M.

Art. 7. Voted: That the laying out of a Town Way substantially in the location of a Private Way known as Johnson Street as made and reported by the Selectmen be accepted. 8:24 P. M.

Art. 8. Voted: That the laying out of a Town Way substantially in the location of a Private Way known as DeSota Street as made and reported by the Selectmen be accepted. 8:29 P. M.

Art. 9. Voted: That the laying out of a Town Way substantially in the location of a Private Way known as Sunnyside Avenue as made and reported by the Selectmen be accepted. 8:30 P. M.

Art. 10. Voted: That the laying out of a Town Way substantially in the location of a Private Way known as Westland Avenue as made and reported by the Selectmen be accepted. 8:40 P. M.

Art. 11. Voted: That the laying out of a Town Way substantially in the location of a Private Way known as Fiske Road, as made and reported by the Selectmen be accepted. 8:44 P. M.

Art. 12. Voted to indefinitely postpone. 9:05 P. M.

Art. 13. Voted to accept Chapter 710 of the Acts of 1941. 9:08 P.M.

Art. 14. Voted to accept the report of the Finance Committee. There were no other reports. 9:09 P. M.

Art. 15. Voted: That the sum of $4,000.00 be and the same is hereby appropriated for the purchase of the Old Ironworks House to be expended by the Board of Selectmen only when the Commonwealth of Massachusetts appropriates $4,000.00 and another $4,000.00 is raised by individual societies, or individuals, or both, during the year 1943; that the foregoing appropriation is made with the understanding that the Town assumes no responsibility in regard to the upkeep of the property and that when the full amount is raised, the property be turned over either to the United States or the Commonwealth of Massachusetts or a tax-exempt historical, antiquarian or similar appropriate society of Massachusetts. 9:27 P. M.

Art. 16. Voted: That the sum of $850.00 be and the same is hereby appropriated for Mosquito Control under the provisions of Chapter 112, Acts of 1931, said sum to be spent under the direction of the Board of Selectmen. 9:28 P. M.

Art. 17. Voted: That the sum of $850.00 be and the same is hereby appropriated to investigate and determine the validity of tax titles held by the Town, said sum to be expended under direction of the Town Treasurer. 9:29 P. M.

Art. 18. Voted: That the sum of $3,500.00 be and the same is hereby appropriated for the payment of all expenses in connection with the foreclosure of tax titles held by the Town, said sum to be expended under direction of the Town Treasurer. 9:29½ P. M.

At this point Mr. Willis took the chair. 9:31 P. M.

Art. 19. Voted: That the sum of $2,400.00 be and the same is hereby appropriated for all expenses of civilian defense, said sum to be expended under the direction of the Saugus Committee on Public Safety. 9:34 P. M.

Art. 20. Voted: That the sum of $400.00 be and the same is hereby appropriated for the purpose of purchasing a lot of land adjoining Riverside Cemetery, being part of Lot A-19 and all of Lot A-20 on Assessors' Plan 1014 and now owned by the Judd Milling and Lumber Co., containing 108,000 square feet, more or less, said sum

to be expended under the direction of the Board of Selectmen. 9:40 P. M.

Art. 21. Voted: That the sum of $2,000.00 be and the same is hereby appropriated for the salary of a Secretary of the Board of Selectmen to assist in coordinating public safety defense and war activities said sum to be expended under the direction of the Board of Selectmen. 9:49 P. M.

Art. 22. Voted: That the sum of $500.00 be and the same is hereby appropriated for the expenses of the Saugus War Price and Rationing Board. 9:50 P. M.

Art. 23. Voted to indefinitely postpone. 9:50½ P. M.

Mr. Banks serves notice to reconsider Article 20.

Art. 24. Voted: That the sum of $59.09 be and the same is hereby transferred from the Road Machinery Fund to the Road Machinery Account to be used only for the repair and maintenance of Road machinery. 9:52 P. M.

Motion was made to reconsider Article 20.

Motion was lost. 9:53½ P. M.

Art. 25. Voted: That the sum of $110.00 be and the same is hereby appropriated for the purpose of paying unpaid bills of the Fire Alarm Division for the years prior to 1941, proper affidavits having been filed in accordance with the provisions of General Laws, Chapter 44, Section 64 (Chapter 179 of the Acts of 1941). 4/5 vote. 9:54 P. M.

Art. 26. Voted: That the sum of $6,090.04 be and the same is hereby appropriated for the purpose of paying W. P. A. unpaid bills for the years prior to 1941, now held subject to General Laws, Chapter 44, Section 64 (Chapter 179 of the Acts of 1941). 4/5 vote. 10:10 P.M.

Art. 27. Voted: That the sum of $300.00 be and the same is hereby appropriated to indemnify Walter F. Neal for expenses incurred by him in defense of a suit brought against him for an alleged assault while in performance of his duties as a police officer. 10:11 P. M.

Art. 28. Voted: That the sum of $3,000.00 be and the same is hereby appropriated for the maintenance of Chapter 90 streets in the Town; said money to be used in conjunction with any money which may be allotted by the State or County, or both, for this purpose. 10:11½ P. M.

Art. 29. Voted: That the sum of $500.00 be and the same is hereby appropriated for replacing and repairing the roof of the stockroom shed at the Public Works Department and to change the doors of that building to overhead; said sum to be used for materials only. 10:12 P. M.

Art. 30. Voted: That the sum of $225.00 be and the same is hereby appropriated for replacing and repairing the roof of the American Legion Building, said sum to be used for materials only. 10:12½ P. M.

Art. 31. The following motion was voted under Article 31.

Voted that the Increased Cost of Living increases provided for in the following appropriations under Article 31 shall be ten per cent (10%) of the permanent salaries as certified by the Town Accountant but in no event to exceed $200.-00; that they shall be retroactive to January 1, 1943 and shall remain in full force and effect until the next annual town meeting of March 1944.

The salaries of permanent employees, individually or collectively of any department, shall not be increased above such amount as is certified by the Town Accountant except as follows:

(1) Step-rate increases effective September 1, 1943 to teachers in the School Department.

(2) Increases for promotions caused by vacancies in departments, subject to the rules and regulations of Civil Service or otherwise. Upon the several votes passed under Article 31 becoming effective, the Town Accountant shall certify to

all boards, committees, departments heads and officers authorized to expend money, information regarding every permanent employee under their jurisdiction as follows:

(1) Amount of Permanent Salary.

(2) Amount of Increased Cost of Living Increase.

(3) Total Amount of 1943 Compensation. 10:14 P. M.

Mr. Gibbs gave notice of reconsideration of vote just passed.

A motion was made to reconsider the vote. Voted to reconsider. 10:17 P. M.

Voted to table the motion. 10:27 P. M.

Art. 31. Voted: That the following sums be and the same are hereby appropriated for the following departments:

Item		
4.	Board of Appeals	$ 250.00
5.	Selectmen's Department (Including $1,200.00 for salaries of the Board, $500.00 for the chairman and $350.00 for each of the other members).	2,200.00
8.	Registration of Town Notes	75.00
10.	Tax Title Expense	600.00
12.	Law Department	1,800.00
14.	Election and Registration Department	4,800.00
20.	Salary of Town Constable	100.00
21.	Fire Department	42,500.00
22.	Fire Alarm Division	3,000.00
23.	Forest Fires	200.00
28.	Public Safety Committee	75.00
31.	Vital Statistics	100.00
32.	Removal of Garbage	3,500.00
33.	Collection of Ashes and Refuse	6,200.00
40.	Old Age Assistance—Administration	1,200.00
41.	Aid to Dependent Children—Aid	5,000.00
42.	Aid to Dependent Children—Administration	370.00
44.	Infirmary	4,900.00
47.	Soldiers' Burial	100.00
49.	Schools	256,400.00
50.	Schoolhouse Repairs	12,000.00
51.	Trade School Tuition	2,000.00
53.	Libraries, including available funds of $2,500.00 which is hereby transferred from the Reimbursement by County for Dog Licenses Account	10,800.00
55.	Pensions	6,361.00
56.	Contributory Retirement Fund	10,000.00
57.	Judgements and Settlements	200.00
58.	Memorial Day	550.00
59.	Town Reports	1,100.00
60.	Insurance	12,000.00
62.	Water Purchase	20,000.00
67.	Cemetery Department (including $1,800.00 of available funds hereby transferred from Income from Perpetual Care Funds account)	16,000.00
68.	Interest on Temporary Loans	10,000.00
69.	Relief Loans	2,000.00
70.	Interest on Relief Loans	157.50
71.	Fire and Police Building Loan	5,000.00
72.	Interest Fire and Police Building Loan	1,300.00
73.	Sewer Loans (including $8,600.00 of available funds hereby transferred from Reserve for Payment of Sewer Loans Account)	18,000.00

74. Interest on Sewer Loan 11,550.00

10:50 P. M.

Art. 31. Item 1. Voted to indefinitely postpone. 10:50½ P. M.

Item 2. Voted: That the sum of $440.00 be and the same is hereby appripriated for Finance Committee. 10:52 P. M.

Item 3. Voted: That the sum of $625.00 be and the same is hereby appropriated for Planning Board. 10:59 P. M.

Item 6. Voted: That the sum of $6,200.00 be and the same is hereby appropriated for Accounting Department. 11:01 P. M.

Item 7. Voted: That the sum of $6,700.00 be and the same is hereby appropriated for the Treasurer's Department, including $1,000.00 for the salary of the Treasurer. 11:10 P. M.

Item 9. Voted: That the sum of $9100 be and the same is hereby appropriated for the Tax Collector's Department, including $2,700.-00 for the salary of the Collector. All fees, including tax title fees, to be turned into the Town Treasury. 11:20 P. M.

Motion to adjourn. Not carried. 11:23 P. M.

Item 11. Voted: That the sum of $8,730 be and the same is hereby appropriated for the Assessors' Department, including $1,600.00 for the salaries of the Board of Assessors; $600.00 for the Chairman and $500.00 for each other member of the Board. 11:28 P. M.

The meeting was adjourned at 11:28½ P. M. to convene again on Monday, March 15, 1943 at 8:00 P. M.

A true copy.
Attest:

RUTH E. STEVENS,
Assistant Town Clerk

Adjourned Annual Town Meeting

MARCH 15, 1943

The adjourned Annual Town Meeting was called to order at 8:05 P. M.

The invocation was offered by the Rev. Elmore Brown.

The salute to the flag was given.

The following tellers were appointed: Fred C. Smith, Charles De Fronzo, Wallace Campbell, Stephen Lovett.

A count of the members was taken. 123 Members, constituting a quorum, were present.

The reading of the records was waived by unanimous consent.

Article 31.

Item 13. Voted: That the sum of $1,250.00 be and the same is hereby appropriated for Town Clerk's Department including $500.00 for salary of the Town Clerk, all fees except from State and County to be turned in to the Town Treasury. 8:11 P. M.

Item 15. Voted: That the sum of $5,900.00 be and the same is hereby appropriated for Town Hall Account. 8:12 P. M.

Item 16. Voted: That the sum of $6,700.00 be and the same is hereby appropriated for Public Works Department. 8:30 P. M.

Item 17. Voted: That the sum of $6,300.00 be and the same is hereby appropriated for Engineering Department. 8:37 P. M.

Item 18. Voted: That the sum of $39,500.00 be and the same is

hereby appropriated for the Police Department, including the purchase of one new prowl car at the discretion of the Board of Selectmen. 8:38 P. M.

Item 19. Voted: That the sum of $4,385.00 be and the same is hereby appropriated for Fire and Police Building Maintenance. 8:39 P. M.

Item 24. A motion was made to table. Motion not voted.

Voted: That the sum of $2,500.00 be and the same is hereby appropriated for the Building Inspector's Department with the understanding that he be on a full time basis, shall not engage in private outside work during Town working hours and shall make all ordinary maintenance repairs in, on and about the town buildings under the jurisdiction of the Board of Selectmen. 8:52 P. M.

Item 25. Voted: That the sum of $2,000.00 be and the same is hereby appropriated for Sealer of Weights and Measures. 9:15 P. M.

Item 27. Voted: That the sum of $1,200.00 be and the same is hereby appropriated for the Tree Warden, including $144.00 for the salary of the Tree Warden. 9:28 P. M.

Item 26. Voted: That the sum of $4,700.00 be and the same is hereby appropriated for Gypsy Moth Department, to be spent under the direction of the Tree Warden. 9:27 P. M.

Item 29. Voted: That the sum of $37.50 be and the same is hereby appropriated for Harbormaster. 9:34 P. M.

Item 30. Voted: That the sum of $15,000.00 be and the same is hereby appropriated for the Health Department, including $1,350.00 for the salaries of the members of the Board of Health ($450.00 for each member). 9:45 P. M.

Item 34. Voted: That the sum of $4,200.00 be and the same is hereby appropriated for the Sewer Department, together with available funds amounting to not less than $4,200.00 which are hereby transferred from W. P. A. Projects Account for sewer construction only. 9:46 P. M.

Item 35. Voted: That the sum of $35,600.00 be and the same is hereby appropriated for the Highway Department, including $10,000.00 for the purchase of one truck of not less than 3½ ton capacity and one bulldozer, or two trucks of not less than 3½ ton capacity each. 10:14 P. M.

Item 36. Voted: That the sum of $6,000.00 be and the same is hereby appropriated for Snow and Ice Removal. 10:15 P. M.

Item 37. Voted: That the sum of $15,000.00 be and the same is hereby appropriated for Street Lighting. 10:15½ P. M.

Item 38. Motion for indefinite postponement. Yeas 55, Nays 56.

Voted: That the sum of $6,400.00 be and the same is hereby appropriated for Highway Surface Treatment to be expended only for the purchase of materials. 10:20 P. M. Yeas 78, Nays 41.

The presence of a quorum was doubted. A count showed 132 members present.

Item 39. Voted: That the sum of $45,000.00 be and the same is hereby appropriated for Old Age Assistance—Aid. 10:21 P. M.

Item 43. Voted: That the sum of $25,000.00 be and the same is hereby appropriated for Public Welfare, Temporary Aid, including $1,200.00 for the salaries of the members of the Board as follows: Chairman $450.00; Secretary $400.00; other member $350.00. 10:22 P. M.

Item 45. Voted: That the sum of $14,000.00 be and the same is hereby appropriated for Soldiers' Relief. 10:22½ P. M.

Item 46. Voted: That the sum of $3,000.00 be and the same is hereby appropriated for State, Military Aid and World War II Allowance. 10:23 P. M.

Item 52. Voted: That the sum of $1,000.00 be and the same is hereby

appropriated for Stadium Maintenance. 10:24 P. M.

Item 54. Voted: That the sum of $2,000.00 be and the same is hereby appropriated for Playgrounds. 10:30 P. M.

Item 61. Voted: That the sum of $6,000.00 be and the same is hereby appropriated for Reserve Fund. 10:35 P. M.

Item 63. Voted: That the sum of $21,000.00 be and the same is hereby appropriated for Water Maintenance. 10:35½ P. M.

Item 64. Voted: That the sum of $500 be and the same is hereby appropriated for Water Extensions. 10:36 P. M.

Item 65. Voted: That the sum of $500.00 be and the same is hereby appropriated for Hydrants, Gates and Meters. 10:36½ P. M.

Item 66. Voted: That the sum of $1,300.00 be and the same is hereby appropriated for Water Services, the same to be expended only for materials. 10:37 P. M.

The following proviso on Article 31 was taken from the table and voted:

Voted: that the Increased Cost of Living increases provided for in the following appropriations under Article 31 shall be ten per cent (10%) of the permanent salaries as certified by the Town Accountant but in no event to exceed $200.00; that they shall be retroactive to January 1, 1943 and shall remain in full force and effect until the next annual town meeting of March, 1944.

The salaries of permanent employees, individually or collectively of any department, shall not be increased above such amount as is certified by the Town Accountant except as follows:

(1) Step-rate increases effective September 1, 1943 to teachers and janitors in the School Department.

(2) Increases for promotions caused by vacancies in departments, subject to the rules and regulations of Civil Service or otherwise.

Upon the several votes passed under Article 31 becoming effective, the Town Accountant shall certify to all boards, committees, department heads and officers authorized to expend money, information regarding every permanent employee under their jurisdiction as follows:

(1) Amount of Permanent Salary.

(2) Amount of Increased Cost of Living Increase.

(3) Total Amount of 1943 Compensation.

10:44 P. M.

Voted: That the Moderator appoint a committee of three to prepare a resolution concerning William E. Ludden to be inserted in the next town report.

Meeting adjourned at 10:45 P. M. without date.

A true copy.
Attest:

VIOLA G. WILSON,
Town Clerk.

March 23, 1943

To Whom It May Concern:

This is to certify that the following is a true copy of the voted motion on Article 4 of the Annual Town Meeting Warrant of the Town of Saugus for March 10, 1943 passed at the session held on March 10, 1943:

Article 4.

Report of the Planning Board

After advertising in the Saugus Weekly Advertiser issues of February 11, and 18, 1943 the Planning Board held a public hearing on Article 4 in the Town Hall on March 8, 1943 and after discussion the board recommends adoption of the article.

WILLIAM H. ROBINSON,
Secretary.

Voted: To amend the Zoning Map and the Zoning By-Laws so that so much of the premises shown as Lot A-138 on Assessors' Map 2066 as is within 125 feet of the Newburyport Turnpike be zoned for business purposes.

145 Yeas, 0 Nays. 8:16½ P. M.

A true copy.
Attest:
VIOLA G. WILSON,
Town Clerk.

Boston, Mass., April 6, 1943

The foregoing amendment to zoning map and zoning by-laws is hereby approved.

ROBERT T. BUSHNELL,
Attorney General.

March 23, 1943

To Whom It May Concern:

This is to certify that the following is a true copy of the voted motion on Article 3 of the Annual Town Meeting Warrant of the Town of Saugus dated March 10, 1943 passed at the session held March 10, 1943:

Article 3.

Report of the Planning Board

After advertising in the Saugus Weekly Advertiser issues of February 11, and 18, 1943 the Planning Board held a public hearing on Article 3 in the Town Hall on March 8, 1943 and after discussion the Board recommends adoption of the article.

WILLIAM H. ROBINSON,
Secretary.

Voted: To amend the Zoning By-Laws by adding the words "dog kennel" after the word "sanatorium" in the first line of Section 17, so that the first paragraph of said section will read as follows:

"No permit for cemetery, hospital, sanatorium, dog kennel or philanthropic institution wherever located; or for the place of business of any blacksmith, builder, carpenter, contractor, mason, plumber, roofer, tinsmith, upholsterer, undertaker, or for any mentioned use under heads 7 and 8 of Section 6, in a business district, or for anything permitted only under Section 7, shall be issued by the building inspector except with the written approval of the Selectmen as provided in this section and subject to such conditions as the Board of Selectmen deem it proper to impose." Yeas 142, Nays 0 8:15 P. M.

A true copy. Attest:
VIOLA G. WILSON,
Town Clerk.

Boston, Mass., April 6, 1943

The foregoing amendment to zoning by-law is hereby approved.

ROBERT T. BUSHNELL,
Attorney General.

July 15, 1943

Mrs. Viola G. Wilson
Town Clerk
Town Hall
Saugus, Massachusetts

Dear Mrs. Wilson:

I am hereby notifying you that I have appointed Frederick B. Willis, Esq., Mr. Henry A. B. Peckham and Mr. Horace C. Ramsdell as a committee to prepare and present resolutions to the next Town Meeting relative to the late Judge William E. Ludden. This committee is named in accordance with a resolution unanimously adopted at the last session of the annual 1943 Town Meeting.

Very truly yours,
LAURENCE F. DAVIS,
Town Moderator

LFD:ACT

The above record was received and entered in the Records of the Town Clerk July 16, 1943.

A true copy.
Attest:
VIOLA G. WILSON,
Town Clerk.

Warrant for the Special Town Meeting

NOVEMBER 15, 1943

Essex, ss.

To W. Charles Sellick, Constable of the Town of Saugus,

Greetings:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the inhabitants of the Town of Saugus, qualified to vote in Town Affairs, to assemble in the **Town Hall on Monday, November Fifteenth, A. D. Nineteen Hundred and Forty-three, at Eight o'clock, P.M.**, to hear and act on the following articles, viz:

Article 1. To hear and act on reports of Committees.

Art. 2. To see if the Town will vote to accept Sunnyside Park as per plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 3. To see if the Town will vote to accept Nason Road as per plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 4. To see if the town will vote to accept Connolly Avenue as per plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 5. To see if the Town will vote to accept Greatwoods Road as per plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 6. To see if the Town will vote to accept a portion of Hawkes Street as per plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 7. To see if the Town will vote to accept Lenox Avenue as per plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 8. To see if the Town will vote to accept Birthwood Avenue as per plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 9. To see if the Town will vote to accept Oakcrest Street as per plan and profile on file with the Town Clerk, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 10. To see if the Town will vote to amend Section 23, paragraph (a) of the Zoning By-Laws by striking out the word "two" and inserting in place thereof the words "not more than six", so that said paragraph (a) will read as follows:

> (a) Permit the alteration of a one-famiy house or building, existing at the time this By-Law is adopted and wherever located, to accomodate not more than six families.

or to see what action the Town will take in the matter, agreeable to the petition of the Planning Board.

Art. 11. To see if the Town will vote to change the Zoning By-Laws and Zoning Map so that the following described land shall be zoned for business purposes:

> Commencing at a point on Broadway at the intersection of land of Bookstein and Burns, then running northerly along Broadway a distance of 517 feet; thence turning at right angles and running in a westerly direc-

tion a distance of 100 feet; thence turning and running southerly and parallel to Broadway a distance of 517 feet; thence turning and running easterly 100 feet to the point of beginning.

or to see what action the Town will take in the matter, agreeable to the petition of Newell Bartlett and others.

Art. 12. To see if the Town will vote to permit the land shown as lots A-78 to A-84 inclusive and A-86 to A-91 inclusive on Assessors' Plan 2029, to be used for cemetery purposes, or to see what action the Town will take in the matter, agreeable to the petition of Angelina S. Hayden and others.

Art. 13. To see if the Town will vote to permit the use for burial purposes of the land known as Lot A-29, as shown on a plan of land in the Assessors' Office (Plan 1025) and situated on the northerly side of Essex Street, or to see what action the Town will take in the matter, agreeable to the petition of William R. Smith and others.

Art. 14. To see if the Town will vote to petition the Great and General Court for legislation that will exempt the Town of Saugus from the Provisions of General Laws. chapter 92, section 10, as amended by chapter 543 of the Acts of 1943, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 15. To see if the Town will vote to purchase the Old Iron Works House, so-called, in accordance with the provisions of Chapter 507 of the Acts of 1943, and will vote to transfer the sum of four thousand dollars ($4000), appropriated under Article 15 of the Annual Town Meeting held March 10, 1943, for that purpose, said sum so transferred to be expended in conjunction with a similar amount provided by the Commonwealth and with such sums as shall be contributed and paid into the Town Treasury by associations or individuals, or to see what action the Town will take in the matter, agreeable to the petition of M. Louise Hawkes and others.

Art. 16. To see if the Town will vote to authorize the appointment of a committee to purchase and to have charge of the property mentioned in the preceding Article, or to see what action the Town will take in the matter, agreeable to the petition of M. Louise Hawkes and others.

Art. 17. To see if the Town will vote to transfer all materials and stock now held for the Aberdeen and Saugus Avenues Water Main Extension account to the Water Extension account, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 18. To see if the Town will vote to appropriate and transfer the sum of $7,000.00 from the Public Welfare — Temporary Aid account to the Old Age Assistance — Aid account, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Public Welfare.

Art. 19. To see if the Town will vote to appropriate and transfer the sum of $350.00 from the Public Welfare—Tempory Aid account to the Old Age Assistance — Administration account, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Public Welfare.

Art. 20. To see if the Town will vote to appropriate and transfer the sum of $2,000.00 for Water Purchase, said sum to be transferred from any available unexpended appropriation account balances, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 21. To see if the Town will vote to appropriate and transfer the sum of $650.00 for Snow and Ice Removal for the purchase of a snowplow, said sum to be transferred from any available unexpended appropriation account balances, or to see what action the Town will take in the matter, agreeable to the petition of the Board of Selectmen.

Art. 22. To see if the Town will vote to appropriate and transfer

the sum of $1,000.00 for the Reserve Fund, said sum to be transferred from any available unexpended appropriation account balances, or to see what action the Town will take in the matter agreeable to the petition of the Finance Committee.

You are hereby directed to serve this Warrant by posting attested copies thereof at the usual places seven days, at least, before the time of holding said meting.

Hereof, fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting.

Given under our hands and the Town Seal this Eighteenth day of October, A.D. Nineteen Hundred and Forty-three.

(Seal)

HAROLD P. RICE,
GEORGE H. QUARMBY,
WILLIAM S. OLIVER,
Board of Selectmen.

A true copy,
Attest:

W. CHARLES SELLICK,,
Constable.

COMMONWEALTH OF MASSACHUSETTS

November 8, 1943

Essex, ss.

Pursuant hereunto I have served the within Warrant as directed by posting attested copies at the several precincts at least seven days before said meeting according to the By-Laws.

A true copy.
Attest:

W. CHARLES SELLICK,
Constable.

A true copy:
Attest:

VIOLA G. WILSON,
Town Clerk.

November 6, 1943

In compliance with Chapter 55 of the Acts of 1928 and also with Section 2 of the By-Laws of the Town of Saugus, I hereby certify that today I mailed to all Limited Town Meeting Members a printed copy of the Warrant for the Special Town Meeting of Nov. 15, 1943.

Signed

VIOLA G. WILSON,
Town Clerk

A true copy.
Attest:

VIOLA G. WILSON,
Town Clerk

Report of the Finance Committee

Recommendations to the

SPECIAL TOWN MEETING

November 15, 1943, 8:00 o'clock

Article 15.	Recommended.
Article 17.	Recommended.
Article 18.	Recommended.
Article 19.	Recommended.
Article 20.	Recommended.
Article 21.	Recommended.
Article 22.	Recommended.

FINANCE COMMITTEE,

James O. Smith,
Chairman
Charles H. Moore,
Secretary
Henry H. Calderwood
C. Carroll Cunningham
Clement C. Fearns
William H. Robinson
Howard C. Heath
Arthur W. Price

Special Town Meeting

NOVEMBER 15, 1943

The meeting was called too rder at 8:25 P.M. There was a quorum.

The salute to the flag was given.

The reading of the warrant was dispensed with.

Voted to dispense with the reading of the records.

The tellers were sworn in.
Article 1.

Reports of Committees.

The Finance Committee Report was read and accepted.

The following Resolution was adopted by the meeting:

Whereas, The town meeting members of the Town of Saugus desire to make formal recognition of the high respect with which the late Honorable William E. Ludden is remembered, by the adoption of resolutions and expressing the great and irreparable loss suffered in his death and paying highly deserved tribute to him whose high sense of honor and many estimable traits of character endeared him to all who had the good fortune to know him; therefore be it

Resolved, That the death of Judge Ludden has deprived not only the Town of Saugus but the Commonwealth of the services of a highly respected and most conscientious citizen. He served for more than a score of years as Trial Justice in our town and in administering his judicial duties he proved himself a man possessed of great wisdom and endowed with a high sense of honor and duty. He served the town faithfully and efficiently for many years as its town counsel. He also served faithfully and efficiently as a member of the Cemetery Commission and as a member of numerous special building and other town committees. In his service as a town meeting member under the representative town meeting government, he proved himself to be a most valuable member by reason of his remarkable talents in the conduct of municipal affairs, and in his service as such member the town was the beneficiary of his wise counsel and judgment. He has left a record of lifelong devotion to high ideals. The memory of his upright and useful life will long be cherished by his fellow citizens, and will be an inspiration to patriotism and to nobility of purpose; and be it further

Resolved, That these resolutions be spread upon the records of the town and that a copy thereof be sent to the family of the late Judge Ludden.

FREDERICK B. WILLIS,
HENRY A. B. PECKHAM,
HORACE C. RAMSDELL

Art. 2. Voted: That the Town accept the lay-out of a Town way on Sunnyside Park Ave. in accordance with a report of the Board of Selectmen, and plan filed in the office of the Town Clerk. 8:30 P.M.

Art. 3. Voted: That the town accept the lay-out of a Town way on Nason Road in accordance with a report of the Board of Selectmen, and plan filed in the office of the Town Clerk. 8:31 P. M.

Art. 4. Voted: That the Town accept the lay-out of a Town way on Connolly Ave. in accordance with a report of the Board of Selectmen, and plan filed in the office of the Town Clerk. 8:32 P. M.

Art. 5. Voted: That the Town accept the lay-out of a Town way on Greatwoods Road in accordance with a report of the Board of Selectmen, and plan filed in the office of the Town Clerk. 8:37 P. M.

Art. 6. Voted: That the Town accept the lay-out of a Town way on Hawkes St. in accordance with a report of the Board of Selectmen, and plan filed in the office of the Town Clerk. 8:38 P. M.

Art. 7. Voted: That the Town accept the lay-out of a Town way on Lennox Ave. in accordance with a report of the Board of Selectmen, and plan filed in the office of the Town Clerk. 8:38½ P. M.

Art. 8. Voted: That the Town accept the lay-out of a Town way on Birchwood Ave., in accordance with a report of the Board of Selectmen, and plan filed in the office of the Town Clerk. 8:40 P. M.

Art. 9. Voted: That the Town accept the lay-out of a Town way on Oakcrest St. in accordance with a report of the Board of Selectmen, and plan filed in the office of the Town Clerk. 8:40½ P. M.

Art. 10. Voted to indefinitely postpone. 9:00 P. M.

Art. 11.

Report of the Planning Board.

After advertising in the Saugus Weekly Advertiser issue of November 4, 1943 the Planning Board held a Public Hearing on Article 11 in the Town Hall on November 8, 1943 and after discussion the Board recommends adoption of the article as amended.

Voted: To amend the Zoning By-Laws and Zoning Map so that the following described land shall be zoned for business purposes:

Commencing at a point on Broadway at the intersection of land of Bookstein and Burns, thence running northerly along Broadway a distance of 285 feet; thence turning westerly for a distance of 100 feet; thence turning southerly for a distance of 275 feet; thence turning easterly for a distance of 101 feet to the point of beginning.

Yeas 94, Nays 0. Unanimous. 9:04 P. M.

Art. 12. The motion was lost. Yeas 0, Nays 109.

Art. 13. Voted to indefinitely postpone. 9:32 P. M.

Art. 14. Voted: That the Town petition the Great and General Court for legislation that will exempt the Town of Saugus from the provisions of General Laws, Chapter 92, Section 10, amended by Chapter 543 of the Acts of 1943. 9:33 P. M. Unanimous.

Art. 15. Voted: That the Town acquire by purchase the property on Central Street known as the Old Iron Works House, so-called, in accordance with the provisions of Chapter 507 of the Acts of 1943 and for this purpose the sum of $4,000.00, appropriated under Article 15 of the Annual Town Meeting held March 10, 1943, is transferred to be expended in conjunction with a similar amount provided by the Commonwealth and with such sums as shall be contributed and paid into the Town Treasury by associations or individuals; provided, however, that no sum shall be expended hereunder until the contributions required by said Chapter 507 are paid in to the Town Treasury. Unanimous. 9:34 P. M.

Art. 16. Voted: That the Moderator appoint a committee of five citizens to make the purchase provided for under Article 15, said committee to have full authority to do all things necessary therefor, and said committee shall have charge of said property after its purchase and until the further vote of the Town. Any vacancies which may at any time exist in said committee shall be filled by appointment by the Town Moderator. Unanimous. 9:35 P. M.

Art. 17. Voted to indefinitely postpone. 10:00 P. M.

Art. 18. Voted: That the sum of $7,000.00 be and the same is hereby transferred from the Public Welfare—temporary Aid account to the Old Age Assistance—Aid account. 10:01 P. M.

Art. 19. Voted: That the sum of $350.00 be and the same is hereby transferred from the Public Welfare — temporary Aid account to the Old Age Assistance—Administration account. 10:02 P. M.

Art. 20. Voted: That the sum of $2000.00 be and the same is hereby transferred from the Interest on Temporary Loans account to the

Water Purchase account. 10:02½ P. M.

Mr. Bucchiere served notice to reconsider Art. 16.

Art. 21. Voted: That the sum of $300.00 from Highways (unexpended balance of Purchase of Equipment) account and the sum of $350.00 from Purchase of Fire Pumper account be and the same is hereby transferred to the Snow and Ice Removal account for the purchase of a snowplow. 10:03 P. M.

Art. 22. The motion was lost. 10:04 P. M.

Mr. Bucchiere moved to reconsider Art. 16. The motion was lost. 10:13 P. M.

The meeting was adjourned at 10:13 P. M.

A true copy.
Attest:

VIOLA G. WILSON,
Town Clerk.

December 27, 1943.

To Whom It May Concern:

This is to certify that the following is a true copy of the voted motion under Article 11 of the Special Town Meeting of November 15, 1943 passed on November 15, 1943.

Report of the Planning Board

"After advertising in the Saugus Weekly Advertiser issue of November 4, 1943 the Planning Board held a Public hearing on Article 11 in the Town Hall on November 8, 1943 and after discussion the Board recommends adoption of the article as amended.

Voted: To amend the Zoning By-Laws and Zoning Map so that the following described land shall be zoned for business purposes:

Commencing at a point on Broadway at the intersection of land of Bookstein and Burns, thence running northerly along Broadway a distance of 285 feet; thence turning westerly for a distance of 100 feet; thence turning southerly for a distance of 275 feet; thence turning easterly for a distance of 101 feet to the point of beginning."

Yeas 94, Nays 0. Unanimous. 9:04 P. M.

A true copy.
Attest:

VIOLA G. WILSON,
Town Clerk.

Boston, Mass., Dec. 29, 1943.

The foregoing amendment to zoning by-laws is hereby approved.

ROBERT T. BUSHNELL,
Attorney General.

Town Clerk's Report

To the Citizens of the Town of Saugus:

I hereby submit my report as Collector of Town Clerk's Fees for the year 1942:

192	Marriages at $2.00	$ 384.00
	Mortgages	194.50
	Discharges and Assignments	23.50
	Certified Copies	37.50
	Business Certificates	2.00
	Gasoline Licenses and Registrations	19.00
	Miscellaneous	7.00
	Paid to Town Treasurer	$ 667.50

HUNTING AND FISHING LICENSES

113	Resident Citizens Fishing at $2.00	$ 226.00
181	Resident Citizens Hunting at $2.00	362.00
48	Resident Citizens Sporting at $3.25	156.00
34	Minor and Female Fishing at $1.25	42.50
2	Resident Citizen Minor Trapping at $2.25	4.50
33	Resident Citizens Sporting (Free)	
2	Duplicate Licenses at $.50	1.00
6	Resident Citizens Trapping at $5.25	31.50
8	Military and Naval Sporting (Free)	
		$ 823.50
	Fees retained by Town Clerk	96.00
	Paid to Division of Fisheries and Game	$ 727.50

REPORT OF DOG LICENSES

841	Males at $2.00	$1,682.00
199	Females at $5.00	995.00
291	Spayed Females at $2.00	582.00
4	Kennels at $25.00	100.00
5	Kennels at $50.00	267.80
		$3,609.00
	Fees retained by Town Clerk	267.80
	Paid to Town Treasurer	$3,341.20

REPORT OF COLLECTOR OF LICENSE FEES

To the Citizens of the Town of Saugus:

I herewith submit report of Collector of License Fees for the year 1943:

12	Liquor at $450.00	$5,400.00
4	Liquor at $300.00	1,200.00
2	Liquor at $250.00	500.00
1	Liquor at $200.00	200.00
1	One day beer license	1.00
	Victuallers	128.00
	Entertainment	270.00
	Pool and Bowling	36.00
	Peddlers	1.00
	Junk	10.00
	Auctioneers	10.00
	3rd Class Auto Dealer	10.00
	2nd Class Auto Dealer	15.00
	Miscellaneous (Taxi)	4.00
	Paid to Town Treasurer	$7,785.00

Respectfully submitted

VIOLA G. WILSON,
Town Clerk

Report of the Collector of Taxes

December 31, 1943

To the Citizens of Saugus, Mass.

I hereby submit the annual report of the Collector of Taxes, Viola G. Wilson, Collector, in account with the Town of Saugus:

Dr.		
To 1943 Tax Commitment	$664,425.16	
To Interest Collected	220.11	
		$664,645.27
Cr.		
By Payments to Treasurer	$523,690.37	
By Abatements	14,599.98	
By Tax Titles to Town (Chap. 60, Sec. 61)	2,472.62	
By Interest Paid Treasurer	220.11	
		540,983.08
Uncollected December 31, 1943		$123,662.19
Dr.		
To Balance of 1942 Tax Commitment	$157,102.50	
To Interest Collected	2,348.73	
To Costs Collected	298.05	
		$159,749.28
Cr.		
By 1942 Tax Paid Treasurer	$101,470.85	
By Abatements	1,492.07	
By Tax Titles to Town	4,077.84	
By Tax Titles to Town (Chap. 60, Sec. 61)	50,061.74	
By Interest Paid Treasurer	2,348.73	
By Costs Paid Treasurer	298.05	
		$159,749.28
Dr.		
To Balance of 1941 Tax	$5,790.11	
To Costs Collected	8.00	
To Interest Collected	244.15	
		$6,042.26
Cr.		
By 1941 Tax Paid Treasurer	$3,934.61	
By Costs Paid Treasurer	8.00	
By Interest Paid Treasurer	244.15	
By Abatements	770.02	
By Tax Titles to Town	1,085.48	
		$6,042.26
Dr.		
To Balance of 1940 Tax	$1,928.05	
To Interest Collector	197.72	
To Costs Collected	3.85	
		$2,129.62
Cr.		
By Payments to Treasurer	$1,814.44	
By Abatements	113.61	
By Interest Paid Treasurer	197.72	
By Costs Paid Paid Treasurer	3.85	
		$2,129.62

Dr.

To Balance of 1939 Taxes	$2,087.65	
To Interest Collected	231.65	
To Costs Collected	1.75	
		$2,321.05

Cr.

By Payments to Treasurer	$1,660.42	
By Abatements	427.23	
By Interest Paid Town Treasurer	231.65	
By Costs Paid Treasurer	1.75	
		$2,321.05

Dr.

To Balance of 1938 Taxes	$1,339.52	
To Interest Collected	211.70	
To Costs Collected	1.05	
		$1,552.27

Cr.

By Payments to Treasurer	$1,230.50	
By Interest Paid Treasurer	211.70	
By Costs Paid Treasurer	1.05	
By Abatements	109.02	
		$1,552.27

Dr.

To Balance of 1937 Tax	$ 866.25	
To Interest Collected	120.39	
To Costs Collected	.35	
		$ 986.99

Cr.

By Payments to Treasurer	$ 525.83	
By Tax Titles to Town	293.36	
By Abatements	47.06	
By Interest Paid Treasurer	120.39	
By Costs Paid Treasurer	.35	
		$ 986.99

Dr.

To Poll Tax Commitment 1943	$10,508.00	
To Interest Collected	7.74	
To Costs Collected	193.55	
		$10,709.29

Cr.

By Payments to Treasurer	$ 7,444.00	
By Interest Paid Treasurer	7.74	
By Costs Paid Treasurer	193.55	
By Abatements	3,018.00	
		$10,633.29
Uncollected December 31, 1943		$ 46.00

Dr.

To Balance 1942 Poll Taxes	$608.00	
To Interest Collected	1.37	
To Costs Collected	11.20	
		$ 620.57

Cr.		
By Payments to Treasurer	$ 68.00	
By Abatements	540.00	
By Interest Paid Treasurer	1.37	
By Costs Paid Treasurer	11.20	
		$ 620.57
Dr.		
To Balance 1941 Poll Taxes	$ $618.00	
To Interest Collected	.55	
To Costs Collected	2.45	
		$ 621.00
Cr.		
By Payments to Treasurer	$ 10.00	
By Abatements	608.00	
By Interest Paid Treasurer	.55	
By Costs paid Treasurer	2.45	
		$ 621.00
Dr.		
To Balance 1940 Poll Taxes		$ 122.00
Cr.		
By Abatements		122.00
Dr.		
To Balance of 1939 Poll Taxes	$ 126.00	
To Interest Collected	.41	
To Costs Collected	.70	
		$ 127.11
Cr.		
By Payments to Treasurer	$ 4.00	
By Abatements	122.00	
By Interest Paid Treasurer	.41	
By Costs Paid Treasurer	.70	
		$ 127.11
Dr.		
To M. V. Excise Tax Commitment of March 10, 1943	$3,239.93	
To Interest Collected	4.94	
To Costs Collected	17.50	
		$ 3,262.37
Cr.		
By Payments to Treasurer	$3,205.78	
By Interest Paid Treasurer	4.94	
By Costs Paid Treasurer	17.50	
By Abatements	13.26	
		3,241.48
Uncollected December 31, 1943		$ 20.89
Dr.		
To M. V. Excise Tax Commitment of May 10, 1943	$4,427.54	
To Interest Collected	7.13	
To Costs Collected	40.25	
		$4,474.92

Cr.		
By Payments to Treasurer	$4,323.44	
By Interest Paid Treasurer	7.13	
By Costs Paid Treasurer	40.25	
By Abatements	75.43	
		4,346.25
Uncollected December 31, 1943		$ 28.67
Dr.		
To M. V. Excise Tax Commitment of August 16, 1943	$8,949.98	
To Interest Collected	8.20	
To Costs Collected	100.85	
To Overpayment (refunded)	.91	
		$9,059.94
Cr.		
By Payments to Treasurer	$8,304.84	
By Interest Paid Treasurer	8.20	
By Costs Paid Treasurer	100.85	
By Abatements	126.09	
		8,539.98
Uncollected December 31, 1943		$ 519.96
Dr.		
To M. V. Excise Tax Commitment of September 15, 1943	$1,514.34	
To Interest Collected	1.27	
To Costs Collected	29.40	
		$1,545.01
Cr.		
By Payments to Treasurer	$1,286.34	
By Interest Paid Treasurer	1.27	
By Costs Paid Treasurer	29.40	
By Abatements	46.24	
		1,363.25
Uncollected December 31, 1943		$ 181.76
Dr.		
To M. V. Excise Tax Commitment of October 20, 1943	$ 362.54	
To Interest Collected	.23	
To Costs Collected	2.80	
		$ 365.57
Cr.		
By Payments to Treasurer	$ 293.09	
By Interest Paid Treasurer	.23	
By Costs Paid Treasurer	2.80	
		296.12
Uncollected December 31, 1943		$ 69.45
Dr.		
To M. V. Excise Tax Commitment of November 22, 1943		184.21
Cr.		
By Payments to Treasurer		102.77
Uncollected December 31, 1943		$ 81.44

Dr.		
To M. V. Excise Tax Commitment of December 23, 1943		121.50
Cr.		
By Payments to Treasurer		7.09
Uncollected December 31, 1943		$ 114.41
Dr.		
To Balance of 1942 M. V. Excise Tax	$1,166.96	
To Interest Collected	16.00	
To Costs Collected	54.35	
		$1,237.31
Cr.		
By Payments to Treasurer	$ 336.40	
By Interest Paid Treasurer	16.00	
By Costs Paid Treasurer	54.35	
By Abatements	830.56	
		$1,237.31
Dr.		
To Balance of 1941 M. V. Excise Tax	$ 741.02	
To Interest Collected	9.48	
To Costs Collected	4.50	
		$ 755.00
Cr.		
By Payments to Treasurer	$ 114.24	
By Interest Paid Treasurer	9.48	
By Costs Paid Treasurer	4.50	
By Abatements	626.78	
		$ 755.00
Dr.		
To Balance of 1940 Excise Tax	$ 225.51	
To Interest Collected	6.19	
To Costs Collected	.70	
		$ 232.40
Cr.		
By Payments to Treasurer	$ 42.10	
By Interest Paid Treasurer	6.19	
By Costs Paid Treasurer	.70	
By Abatements	183.41	
		$ 232.40
Dr.		
To Balance 1939 Excise Tax	$ 18.31	
To Interest Collected	4.68	
To Costs Collected	.35	
		$ 23.34
Cr.		
By Payments to Treasurer	$ 18.31	
By Interest Paid Treasurer	4.68	
By Costs Paid Treasurer	.35	
		$ 23.34

1943 REPORT OF TAX COLLECTOR'S FEES

Tax Certificates	$ 57.00
Water Lien Releases	99.00
Paid to Town Treasurer	$156.00

Respectfully submitted,

VIOLA G. WILSON, Collector of Taxes.

Report of An Audit of the Accounts of the Town of Saugus

For the Period from October 17, 1941 to October 31, 1942

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS
AND TAXATION
DIVISION OF ACCOUNTS
STATE HOUSE, BOSTON

May 20, 1943

To the Board of Selectmen
Mr. Harold P. Rice, Chairman
Saugus, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Saugus for the period from October 17, 1941, to October 31, 1942, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporation and Taxation
State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Saugus for the period from October 17, 1941, the date of the previous examination, to October 31, 1942, and submit the following report thereon:

The financial transactions, as recorded on the books of the several departments receiving or disbursing funds for the town or committing bills for collection, were examined and checked for the period covered by the audit.

The town accountant's ledger accounts were analyzed and checked in detail. The receipts as recorded were checked with the treasurer's books and the recorded payments were compared with the treasurer's cash book and the treasury warrants. The appropriations and transfers as recorded were checked with the town clerk's records of town meetings.

A trial balance was taken off proving the accounts to be in balance, the necessary adjustments resulting from the audit were made, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of October 31, 1942.

The books and accounts of the town treasurer were examined and checked in detail. The recorded receipts were analyzed and compared with the records in the several departments in which charges originated or in which money was collected for the town. The disbursements were checked with the selectmen's warrants authorizing the treasurer to pay out town funds and with the accountant's books.

The cash book additions were checked, and the cash balance on October 31, 1942, was verified by actual count of the cash in the office and by reconciliation of the bank balances with statements furnished by the banks of deposit.

The payments on account of maturing debt and interest were proved with the amounts falling due during the period covered by the audit and were checked with

the cancelled securities and coupons on file.

The books and accounts of the town treasurer as custodian of the several trust funds and as treasurer of the retirement system funds were examined and checked in detail. The savings bank books and securities representing the investments of the several funds were personally examined, the income was proved, and all transactions were verified and compared with the treasurer's and the accountant's books; and in the case of the retirement system funds, where checked with the records of the Retirement Board.

The record of tax titles held by the town were examined and checked in detail. The amounts added to the tax title account were compared with the collector's records and the accountant's books, the reported redemptions were checked to the treasurer's cash book, and the tax titles on hand were listed. After the necessary adjusting entries were made, the accounts were reconciled with the accountant's ledger and checked with the records at the Registry of Deeds.

It was noted that pay-roll deductions are being made from the salaries and wages due town employees at the request of certain employees, for group hospital service. Attention is called to the fact that the only withholdings from salaries and wages authorized by the law are for the retirement system, for the purchase of war bonds, and for victory taxes.

In proving the tax title account to the accountant's control accounts, many errors were noted, and it was necessary to check in detail all postings of taxes, assessments, and redemptions, which procedure greatly increased the time required to check these accounts and hence the cost of the audit. The town holds a large number of tax titles and it is recommended that individual tax title accounts be checked at frequent intervals and reconciled with the control account in the town accountant's ledger.

The books and accounts of the collector of taxes were examined and checked in detail. The taxes, assessments, and water charges outstanding according to the previous examination, and all subsequent commitments, were audited and checked. The recorded collections were checked with the treasurer's and the accountant's books, the abatements as entered were verified by comparison with the departmental records of abatements granted, and the outstanding accounts were listed and reconciled with the accountant's ledger account.

The outstanding tax, assessment, and departmental accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the outstanding accounts, as listed, are correct.

Although the office of the tax collector appears to have an adequate staff of assistants, the quality of the work performed is below standard. In order to reconcile the tax and assessment accounts it was necessary to check all cash postings, as well as postings of abatements and tax titles, and this work disclosed a great number of errors of various descriptions. The time required to check the work in the collector's office added greatly to the cost of the audit and it is recommended that greater care be exercised in the work, which should be checked frequently to determine that the actual accounts are in agreement with the accountant's ledger.

Attention is called further to the delay in collecting taxes and assessments. Taxes are outstanding as far back as 1935, assessments on the books date from 1936, while outstanding water accounts run back to 1933 and prior years. It is recommended that immediate action be taken to clear these old accounts.

In checking the tax accounts it was noted that, in many instances, the detailed list of commitments of taxes and assessments was not

in agreement with the warrants issued for their collection to the collector, and the abatements recorded as granted were not in agreement with the amounts of abatements reported to the accountant.

The financial records of the town clerk were examined and checked in detail. The recorded receipts on account of town licenses, permits, recording fees, etc., were examined and checked in detail, the payments to the treasurer being compared with the treasurer's and the accountant's books. The collections on account of sporting and dog licenses issued were verified and compared with the recorded payments to the State and town.

The records of departmental cash collections of the sealer of weights and measures, the inspector of buildings and the inspector of plumbing, as well as of the police, fire, health, public welfare, school, library, and all other departments in which money was collected for the town or bills sent out for collection, were examined and checked. The payments to the town treasurer were verified and the cash on hand in the several departments was verified by actual count.

The surety bonds filed by the several town officials for the faithful performance of their duties were examined.

There are appended to this report, in addition to the balance sheet, tables showing a reconciliation of the cash of the treasurer, collector, and town clerk, summaries of the tax, assessment, tax title, departmental, and water accounts, together with schedules showing the condition and transactions of the several trust and retirement funds.

For the cooperation received from the several officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE
Assistant Director of Accounts

DETAILED TABLES SHOWING THE FINANCIAL TRANSACTIONS OF THE SEVERAL DEPARTMENTS AND BALANCE SHEET AS OF OCTOBER 31, 1942 ARE ON FILE IN THE OFFICE OF THE TOWN CLERK AND TOWN ACCOUNTANT, TOWN HALL, SAUGUS, MASS.

Report of An Audit of the Accounts of the Town of Saugus

For the Period from November 1, 1942 to October 31, 1943

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS & TAXATION
DIVISION OF ACCOUNTS

January 28, 1944

To the Board of Selectmen
Mr. Harold P. Rice, Chairman
Saugus, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Saugus for the period from November 1, 1942, to October 31, 1943, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant

Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Saugus for the period from November 1, 1942, the date of the previous examination, to October 31, 1933, the following report being submitted thereon:

The financial transactions, as recorded on the books of the several departments receiving or disbursing money for the town or committing bills for collection, were examined, checked, and verified by comparison with the books of the town accountant and the treasurer.

The books and accounts of the town accountant were examined and checked with the treasurer's books and with the records of the several departments collecting money for the town.

The appropriations and transfers as entered in the ledger were checked with the town clerk's record of appropriations and transfers voted by the town.

The ledger was analyzed, the necessary adjusting entries were made, and a balance sheet was prepared showing the financial condition of the town on October 31, 1943.

In connection with the overdrafts in the Chapter 90 maintenance highway account, attention is called to the fact that expenditures for highway projects carried on by the town in conjunction with the State may not exceed the aggregate amount of the appropriations voted by the town, together with the amounts actually received on account of allotments. Whenever reimbursements from the State are not received in time to provide funds for payment of pay-rolls and materials, temporary loans under the provisions of Section 6A, Chapter 44, General Laws, may be issued by the treasurer without a town vote.

The books and accounts of the town treasurer were examined and checked. The recorded receipts were analyzed and checked with the town accountant's books and with the records in the various departments collecting money for the town, as well as with the other sources from which money was paid into the town's treasury, while the payments were compared with the approved warrants. The cash in the office on October 31, 1943, was verified by actual count and the bank balances were reconciled with statements furnished by the banks of deposit.

The reported payments on account of debt and interest were compared with the amounts falling due and with the cancelled securities and coupons on file. The unpaid coupons were reconciled with a statement furnished by the bank in which such funds are deposited.

The securities and savings bank books representing the investments of the trust and contributory retirement funds were examined and listed. The transfers to the town were verified and the income of the several funds was proved and found to be correct.

The treasurer's records of tax titles held by the town were examined and checked in detail. The taxes transferred to the tax title account were compared with the collector's tax books, the recorded redemptions on account of tax titles were checked to the treasurer's cash books, and the tax titles disclaimed and foreclosed were verified. The tax titles held on October 31, 1943, were listed and checked with the records in the Registry of Deeds.

The books and accounts of the tax collector were examined and checked in detail. The outstand-

ing accounts at the time of the previous examination and all subsequent commitments of taxes, assessments, and water charges were analyzed and checked. The payments to the treasurer were compared with the treasurer's cash book, the abatements were checked with the assessors' and departmental records of abatements granted, and the outstanding accounts were listed and reconciled with the accounts as shown in the accountant's ledger.

The quality of the clerical work in the office of the tax collector shows great improvement, although the time required to prove the tax accounts could be further reduced if the accounts outstanding were compared frequently with the accountant's control accounts and any differences found were reconciled.

Verification notices were mailed to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the outstanding accounts, as listed, are correct.

The town clerk's records of sporting, dog, and town licenses were examined, the payments to the Division of Fisheries and Game being verified with receipts on file and the payments to the town treasurer being compared with the treasurer's and accountant's books.

The surety bonds furnished by the town officials to be bonded were examined and found to be in proper form.

The records of the sealer of weights and measures and of the health, school, and library departments were examined and checked, the payments to the treasurer being compared with the treasurer's and the accountant's books.

In addition to the departments mentioned, the records of all other departments collecting money for the town or committing bills for collection were examined and reconciled.

THE WORK OF THE AUDIT WAS GREATLY REDUCED DUE TO THE GREAT EFFORT MADE BY THE OFFICIALS TO IMPROVE THE GENERAL PRACTICES, AND THE BALANCE SHEET, WHEN COMPARED WITH THAT OF A YEAR AGO, SHOWS A GREAT IMPROVED FINANCIAL CONDITION.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's and town clerk's cash, summaries of the tax, assessment, tax titles, and departmental accounts, together with tables relative to the trust and municipal contributory retirement funds, and a summary of the water department accounts.

While engaged in making the audit, cooperation was received from all town officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HERMAN B. DINE,
Assistant Director of Accounts

DETAILED TABLES SHOWING THE FINANCIAL TRANSACTIONS OF THE SEVERAL DEPARTMENTS AND BALANCE SHEET AS OF OCTOBER 31, 1943 ARE ON FILE IN THE OFFICE OF THE TOWN CLERK AND TOWN ACCOUNTANT, TOWN HALL, SAUGUS, MASS.

Report of Town Accountant

December 31, 1943

To the Honorable Board of
Selectmen
Town Hall
Saugus, Massachusetts

Gentlemen:

I herewith submit my sixth annual report as Town Accountant for the year 1943. The report is made in accordance with the State System of Accounting as is set forth in the following schedules. In order to fully explain some of the major accomplishments during the past year and some of the problems to be considered during the coming year, I respectfully submit the following for your consideration:

1. GENERAL FINANCIAL CONDITION

Appropriation Accounts:

At the close of the year, the various appropriation accounts showed unexpended balances amounting to $25,528.78 which reverted to surplus revenue. This is the largest amount that has reverted to this account in the past eleven years.

Temporary Loans:

Outstanding temporary loans in anticipation of taxes have remained at $200,000.00, the same as on December 31, 1942. This amount is probably the normal amount of outstanding loans of this type that the town should have at the close of the year according to the balance sheet attached hereto.

Tax Title Loans:

The sum of $48,632.97 was paid on outstanding tax title notes and no borrowing on tax titles was made during 1943. This reduced the amount of outstanding tax title notes from $252,000.00 to $203,367.

Town Indebtedness:

The total amount of town indebtedness was reduced from $922,000.00 to $848,367.03, a reduction of $73,632.97 during the past year.

Outstanding Taxes:

A comparison of the outstanding taxes shown on the attached balance sheet with the outstanding taxes shown on balance sheets of previous years shows that a concerted effort has been made by the tax collector during the past year to clear the old outstanding taxes. The present outstanding tax list is now in better condition than it has been since 1930.

2. UNPAID BILLS

On closing the books of the town, it was found that there remained an unpaid bill in the amount of $2,278.53 for water purchased from the City of Melrose. It appears that this water is furnished to the town to supply the Golden Hills section and that during the first quarter of 1943, a serious break in the pipe line along the edge of one of the ponds in this section was the cause of this excessive water charge. When the article pertaining to this unpaid bill is presented at the 1944 annual town meeting, a full explanation of the facts should be given the town meeting members by the proper authority.

3. VICTORY TAX AND WITHHOLDING TAX DEDUCTIONS

During 1943, the provisions of the Federal Revenue Act whereby certain deductions must be made from the gross earnings of all town employees for income tax purposes have been complied with. The necessary new records were set up and the detail work involved has been absorbed by the Accounting Department. This has also caused additional payroll detail work in all the various town departments and I wish to thank the various department heads and employees responsible for making up departmental payrolls for their splendid cooperation during the year.

4. RETIREMENT SYSTEM RECORDS

The entire records of the Contributory Retirement System have

been personally handled by the Town Accountant since the effective date, July 1, 1937. During this time no monies have been paid for this work which have been charged to the expense and administration of this system. New legislation enacted in 1942 which made the inclusion of all reserve policemen and call firemen of cities and towns mandatory has increased the detail work of the system approximately thirty-three and one-third per cent. In view of the fact that the Retirement System should rightfully bear its fair share of the expense of the keeping of its own records and also in view of the fact that some person other than the Town Accountant should be familiar with the mechanics of the entire R--tirment System, it has been agreed by the members of the Retirement Board and the Town Accountant to pay the junior clerk in the Accounting Department one half of her annual salary from each of their respective appropriations.

5. POST-WAR RESERVES

Many states have enacted laws which authorize municipalities to set up reserve funds for postwar capital improvements, repair of public improvements or equipment replacements. Chapter 4 of the Acts of 1942 and Chapter 5 of the Acts of 1943 authorize Massachusetts cities and towns to appropriate money for this purpose and such appropriation may only be used for the purposes for which a city or town may borrow for a period of not less than ten years in accordance with Sec. 7 and 8, Chapter 44 of the General Laws. These funds may be used in some cases in accordance with Sec. 1, Chapter 49 of the Acts of 1933.

There is a growing tendency on the part of many town officials and citizens to set up a post-war reserve fund. This problem should be carefully considered by your Board, the Planning Board, the Finance Committee and the financial officers of the town. A definite program of constructive post-war planning should be presented to the 1944 annual town-meeting.

Balance sheets and detailed financial reports have been furnished to various financial institutions, local individuals and organizations. During the past year vital information was furnished the Federal and State governments pertaining to the National Defense program.

In conclusion, I wish to thank the Honorable Board of Selectmen, the State Auditors, department heads and individuals for their cooperation during the year.

Respectfully submitted,

RALPH QUIRK,
Town Accountant

In accordance with the provisions of Section 50 of Chapter 41 of the General Laws, I have verified the cash on hand, December 31, 1943, by actual count and the cash in the banks was certified by reconciliation of the outstanding checks with the books and bank statement. In accordance with the provisions of Section 53 of Chapter 41 of the General Laws, I have verified the various Trust funds and special deposits as of December 31, 1943, which are as follows:

GEORGE M. WILSON LIBRARY FUND:

United States Treasury Bond 3¼% 44/46	$ 100.00
United States Defense Bonds 2½% Series G. No. 687758	1,000.00
United States Defense Bonds 2½% Series G. No. 687759	1,000.00
Saugus Trust Co. Savings Account	65.87
Lynn Institution for Savings, Savings Account	85.14
	$2,251.01

BENJAMIN N. JOHNSON LIBRARY FUND:

United States Treasury Bond 3⅛% 46/49	$5,000.00
Saugus Trust Co. Savings Account	125.00
	$5,125.00

SURPLUS WAR BONUS FUND:

Saugus Trust Co. Savings Account	$5,407.59
Interest added in 1943	81.41
	$5,489.00

CEMETERY PERPETUAL CARE FUNDS:

Saugus Trust Co., Lynn Five Cent Savings Bank and Lynn Institution for Savings Accounts on Deposit Jan. 1, 1943		$101,395.20
Bequests deposited in 1943		6,685.50
Interest added		8.65
Interest received from banks, 1943		1,345.59
		$109,434.94
DEDUCT:		
State Audit Adjustment	$ 6.05	
Interest on deposits paid town for care of lots	1,346.19	
		1,352.24
Deposits in Savings Accounts December 31, 1943		$108,082.70

A detailed amount of the individual deposits for perpetual care of lots may be procured at the Treasurer's office, Town Hall, by persons desiring same.

RALPH QUIRK,
Town Accountant

1943 RECEIPTS

GENERAL REVENUE

Taxes: Levy of 1943:		
Real Estate	$466,217.69	
Personal Property	51,120.28	
Polls	7,444.00	
		$ 524,781.97
Taxes: Prior Years:		
Real Estate	106,591.40	
Personal Property	2,133.43	
Polls	86.00	
		108,810.83
From the Commonwealth:		
Corporation Tax	25,520.59	
Income Tax	66,417.50	
		91,938.09
Lynn Watershed Tax:		756.45
Estates of Deceased Persons:		268.54

Licenses and Permits:			
Bowling and Pool	36.00		
Auctioneer and Grove	10.00		
Victuallers	128.00		
Hawkers and Peddlers	1.00		
Liquor & Malt Beverages	7,301.00		
Auto Dealers	25.00		
Junk	10.00		
Entertainment	270.00		
All Other	10.00		
		7,791.00	
Town Clerk:			
Marriages	386.00		
Mortgages	192.50		
Discharges & Assignments	23.50		
Certified Copies	37.50		
Business Certificates	2.00		
Gasoline Registration	19.00		
All Others	8.00		
		668.50	
Fines and Forfeits:			
Court Fines	1,092.60		
House of Correction	25.00		
		1,117.60	
Grants and Gifts:			
From Federal Government			
O. A. A.—Aid	40,726.27		
O. A. A.—Administration	1,375.80		
A. D. C.—Aid	1,417.25		
A. D. C.—Administration	410.55		
		43,929.97	
From the State:			
State Ward Tuition	1,458.09		
Vocational Education	1,327.42		
		2,785.51	
From the County:			
Dog Licenses	2,500.04		
		2,500.04	
Tax Title Redemptions	43,132.27		
Tax Title Sales	2,058.34		
Tax Possession Sales	3,258.67		
		48,449.28	
Total for General Revenue			$ 833,797.68

COMMERCIAL REVENUE

Special Assessments:			
Gypsy Moth:			
Levy of 1943	$ 506.39		
Prior Years	89.25		
		$ 595.64	
Sewers:			
Unapportioned	910.07		
Apportioned	4,072.27		
Committed Interest	1,311.59		
Paid in Advance	1,190.82		
Committed Interest	4.41		
		7,489.16	
Privileges:			
Motor Vehicle Excise:			
Levy of 1943	17,525.35		

Prior Years	699.15		
		18,224.50	
Total for Special Assessments and Privileges			$ 26,309.30

COMMERCIAL REVENUE — DEPARTMENTAL

General Government

Selectmen:			
Sale of WPA Ford Truck	$ 33.00		
Sale of Old Legion Bldg.	75.00		
Sale of W. P. A. Shacks	25.00		
		$ 133.00	
Planning Board:			
Clerical charges—hearings	18.87		
		18.87	
Public Works:			
Sale of Junk	135.00		
Sale of Cobblestones	2.50		
Sale of Cement Blocks	2.00		
		139.50	
Treasury:			
Releases—Tax Titles	223.00		
Land Court Costs	51.50		
Low Value Sale Costs	13.00		
		287.50	
Collector:			
Costs on Poll Taxes	207.90		
Releases	15.00		
Costs on Excise Taxes	272.30		
Costs on Property Taxes	360.72		
Water Lien Releases & Tax Certificates	156.00		
Costs on Water Charges	86.00		
		1,097.92	
Town Hall:			
Rentals	43.00		
		43.00	
Total for General Government			$ 1,719.79

Protection of Persons and Property

Police Department:			
Registration of Bicycles	$ 340.75		
Revolver Permits	28.50		
Damage to Prowl Car M2053	38.30		
Sale of Fuel Oil	10.67		
		$ 418.22	
Fire Department:			
Refunded 1942 checks	10.95		
Discount on 1942 bill	9.80		
Sale of Chief's Car	50.00		
		70.75	
Building Inspector:			
Building Permits	696.00		
Signs over Sidewalks	9.00		
Excavating Permits	49.00		
		754.00	
Sealer of Weights & Measures:			
Sealing Fees	26.70		
		26.70	

National Defense Committee:			
Tin Salvage	13.34		
		13.34	
Total for Protection of Persons and Property			$ 1,283.01

Health and Sanitation

Health Department:			
Licenses and Permits	$ 471.00		
Contagious Diseases	478.50		
Subsidies to Cities & Towns	1,786.43		
Dental Clinic Fees	126.50		
Plumbing Permits	257.50		
		$ 3,119.93	
Sewer Department:			
Sewer Rentals	1,778.19		
		1,778.19	
Total for Health and Sanitation			$ 4,898.12

Highways and Bridges

Chap. 90, Central Street:			
1941 Contract No. 8093			
From the State	$ 55.11		
		$ 55.11	
Chap. 90, Hesper Street:			
1941 Contract No. 8297			
From the State	1,548.71		
		1,548.71	
Chap. 90, Maintenance:			
1942 Contract No. 8533			
From the State	937.21		
From the County	39.20		
		976.41	
Chap. 90, Maintenance:			
1943 Contract No. 8849			
From the State	1,400.00		
		1,400.00	
Road Machinery Fund:			
Truck rental—1943 Chap. 90	313.85		
		313.85	
Total for Highways and Bridges			$ 4,294.08

Charities and Soldiers' Benefits

Old Age Assistance:			
From the State	$36,076.72		
From Cities and Towns	1,041.62		
From State Meal Tax	1,382.06		
From Recoveries	583.04		
		$ 39,083.44	
Aid to Dependent Children:			
From the State	3,482.46		
		3,482.46	
Temporary Aid:			
From the State	1,214.88		
From Cities and Towns	705.25		
From Individuals	500.27		
		2,420.40	
Infirmary:			
Sale of Produce & Stock	275.00		

Rent of Land for Rifle Range	1.00		
		276.00	
Soldiers' Benefits:			
State Aid	1,365.00		
Military Aid	222.50		
World War 2 Allowance	205.00		
		1,792.50	
Total for Charities and Soldiers' Benefits			$ 47,054.80

Schools and Libraries

Schools:			
Tuition, sale of books, etc.	$ 170.10		
City of Boston Wards tuition	396.74		
		$ 566.84	
Library:			
Book fines	514.61		
Sale of books	6.20		
Refund for 1942 overpayment	6.16		
		526.97	
Total for Schools and Libraries			$ 1,093.81

Recreation and Unclassified

Insurance:			
Recoveries and Settlements:			
Compensation recoveries	$ 216.03		
G. M. C. fire truck loss	90.00		
Hathaway House loss (total)	1,600.00		
		$ 1,906.03	
Refunded 1940 boiler ins. prem.	25.50		
		$ 25.50	
Total for Recreation and Unclassified			$ 1,931.53

Enterprise and Cemeteries

Water Department:			
Water Rates	$46,172.77		
Water Liens	283.56		
Water Liens added to Taxes	2,334.69		
Recording Liens	10.00		
		$ 48,801.02	
Cemeteries:			
Sale of Land	1,580.00		
Care of Lots	1,624.50		
Interment Fees	2,264.00		
Foundations	653.75		
Rent	269.00		
Int. on Perpetual Care Funds	1,346.19		
		7,737.44	
Total for Enterprise and Cemeteries			$ 56,538.46

Interest

On Property Taxes 1943	$ 278.38	
On Property Taxes Prior Years	3,328.92	
Polls	10.31	
Motor Vehicle Excise 1943	21.19	
Motor Vehicle Excise Prior Years	42.06	
Unapportioned Sewer Assessments	1.32	
		$ 3,682.18

Tax Title Redemptions	7,275.08		
Excess Interest on Tax Titles from State	2,056.81		
		9,331.89	
Wilson Library Fund	53.25		
Johnson Library Fund	158.13		
Kimball Library Fund	75.00		
		286.38	
Kimball Welfare Fund	125.00		
		125.00	
Total for Interest			$ 13,425.45

Agency and Trust

Cemetery Perpetual Care Bequests	$6,685.50		
Dog Licenses for County	3,342.40		
Guarantee Deposits—Planning Board	52.50		
Excess Proceeds—land of Low Value Sales	8.66		
		$ 10,089.06	
Victory Tax Deductions	7,760.78		
Withholding Tax Deductions	19,393.28		
		27,154.06	
Total for Agency and Trust			$ 37,243.12

Indebtedness

Temporary Loans in Anticipation of Taxes	$450,000.000		
		$ 450,000.00	
Total for Indebtedness			$ 450,000.00
Total Commercial Revenue		645,791.47	
Total General and Commercial Revenue			$1,479,589.15

Departmental Refunds

Foreclosure of Tax Titles	$ 18.75		
Tax Collector	38.69		
Town Hall	.55		
Public Works	17.50		
Police Department	13.95		
Gypsy Moth	2.62		
Chap. 90, Maint. (1943 Contract No. 8849)	33.35		
O.A.A.—Aid	959.39		
O.A.A.—Administration	3.50		
A.D.C.—Aid	42.50		
Public Welfare	55.85		
Infirmary	2.30		
Soldiers' Relief	25.00		
W.P.A. Projects	195.00		
Schools	4.50		
Library	13.00		
Pensions	40.00		
Insurance	16.00		
Water Maintenance	609.44		
		$ 2,091.89	
Total for Departmental Refunds			$ 2,091.89

Transfers

Reserve Fund		$ 5,508.99	
W.P.A. Projects	$4,200.00		
Reimb. by County for Dog Licenses	2,500.04		
Income from Perpetual Care Deposit	1,800.00		
Reserve for Payment of Sewer Loan	8,600.00		
Road Machinery Fund	59.09		
Public Welfare	7,350.00		
O.A.A. Recoveries	153.97		
Interest on Temporary Loans	2,000.00		
Highways	300.00		
Purchase Fire Pumper	350.00		
		27,313.10	
Total for Transfers			$ 32,822.09
Total Receipts, Refunds and Transfers			1,514,503.13
Cash on Hand, January 1, 1943			48,723.72
Total			$1,563,226.85

1943 EXPENDITURES

GENERAL GOVERNMENT

Finance Committee:			
Personal Services:			
Secretary	$ 275.00		
Other Expenses:			
Printing and Advertising	91.50		
Telephone	26.04		
Dues	10.00		
Postage	17.08		
		$ 419.62	
Planning Board:			
Personal Services:			
Secretary	175.00		
Engineer	262.80		
Other Expenses:			
Printing and Advertising	41.00		
Stationery and Postage	2.14		
Materials and Supplies	6.75		
Dues	15.00		
Public Stenog. Service	4.00		
Library	19.25		
		525.94	
Board of Appeals:			
Personal Services:			
Secretary	250.00		
		250.00	
Selectmen:			
Personal Services:			
Chairman	500.00		
Other Members (2)	700.00		
Secretary	260.00		
Collector of License Fees	100.00		
Other Expenses:			
Printing and Advertising	232.00		
Stationery and Postage	22.55		
Posting Warrants	8.00		
Telephones	199.48		

Legion Hall Repairs	12.95	
Dues	34.00	
Traveling Expense	32.25	
		2,101.23
Water Survey Committee:		
Expenses:		
Postage	7.00	
		7.00
Accounting Department:		
Personal Services:		
Accountant	3,000.00	
Clerical	2,802.80	
Other Expenses:		
Printing and Advertising	46.25	
Stationery and Postage	57.21	
Office Supplies	101.38	
Telephone	102.28	
Dues	10.00	
Equipment Rental and Repairs	80.00	
		6,199.92
New Accounting System:		
Personal Services:		
None		
Other Expenses:		
Supplies	38.72	
Rental	24.00	
Transportation	7.21	
Printing	47.25	
		117.18
Treasury Department:		
Personal Services:		
Treasurer	1,000.00	
Clerical	4,776.20	
Other Expenses:		
Printing and Advertising	26.50	
Stationery and Postage	250.20	
Office Supplies	264.21	
Telephones	105.66	
Bond	246.50	
Insurance	106.06	
Equipment Repairs	22.50	
		6,797.83
Registration of Town Notes:		
Personal Services:		
None		
Other Expenses:		
19 Notes @ $2.00	38.00	
		38.00
Expenses for Foreclosure of Tax Titles:		
Personal Services:		
None		
Other Expenses:		
Recording Fees	623.93	
Legal Fees	3,009.00	
Postage	67.51	
		3,700.44
Tax Collector:		
Personal Services:		
Collector	2,700.00	
Clerical	4,798.80	
Other Expenses:		
Printing and Advertising	280.94	

Stationery and Postage	346.88	
Equipment and Supplies	88.35	
Telephone	102.34	
Bonds	502.00	
Binding	39.25	
Insurance	269.93	
Association Dues and Expense	10.20	
		9,138.69
Tax Title Expense:		
Personal Services:		
None		
Other Expenses:		
Printing and Advertising	210.75	
Deeds	175.00	
		385.75
Assessing Department:		
Personal Services:		
Chairman	600.00	
Other Members (2)	1,000.00	
Clerks	5,631.40	
Other Services:		
Printing and Advertising	14.00	
Stationery and Postage	70.00	
Office Supplies	197.10	
Telephone	90.61	
Transportation	200.00	
Deputies	675.00	
Subscription and Expense	22.23	
Searching Records	209.06	
Binding	20.50	
		8,730.00
Law Department:		
Personal Services:		
Town Counsel	1,100.00	
Other Expenses:		
Printing and Advertising	70.00	
Stationery and Postage	5.00	
Court Appearances	500.00	
Supplies	20.15	
Legal Assistance	75.00	
Recording Fees	124.80	
Telephone	9.30	
Stenographic Services	50.00	
Examination and Witness Fees	28.50	
		1,982.75
Town Clerk:		
Personal Services:		
Town Clerk	500.00	
Clerical	286.00	
Other Expenses:		
Printing and Advertising	171.25	
Stationery and Postage	10.00	
Office Supplies	135.33	
Telephone	46.99	
Bonds	7.50	
Binding	62.50	
Association Expenses and Dues	20.00	
		1,239.57
Election & Registration:		
Personal Services:		
Registrars (3)	450.00	
Secretary (1)	200.00	

Deputy Registrar	1,430.00		
Other Expenses:			
Printing and Advertising	1,152.39		
Stationery and Postage	11.12		
Supplies	23.51		
Precinct Officers	528.00		
Police	82.00		
Election Inspectors	20.00		
Janitors	66.00		
Deputies	500.00		
Rent	10.00		
Ballots and Warrants	68.00		
Extra Clerical	49.00		
		4,590.02	
Town Hall:			
Personal Services:			
Custodians	3,603.60		
Relief Custodians	161.10		
Other Expenses:			
Fuel	679.95		
Light	601.70		
Materials and Supplies	231.91		
Equipment and Repairs	553.78		
Water	28.47		
		5,860.51	
Repairs and Alterations in Town Hall:			
Personal Services:			
None			
Other Expense:			
Carpentry	951.27		
Plumbing	104.87		
Boiler Repairs	500.00		
		1,556.14	
Public Works:			
Personal Services:			
Acting Superintendent	2,950.00		
Clerical	3,379.20		
Other Expenses:			
Printing and Advertising	47.75		
Stationery and Postage	26.68		
Office Supplies	109.67		
Telephone	79.54		
Transportation	1.55		
Light and Fuel	116.07		
Subscription	5.00		
Scales	250.00		
Registrar of M. V.	2.00		
		6,967.46	
Engineering:			
Personal Services:			
Town Engineer	2,540.00		
Assistants	3,603.60		
Other Expenses:			
Materials and Supplies	88.26		
Gas and Oil	66.07		
Registrar of M. V.	2.00		
		6,299.93	
Total for General Government			$ 66,907.98

Protection of Persons and Property

Police Department:		
Personal Services:		
Chief	$ 3,035.00	
Officers and Patrolmen	31,433.00	
Reserve Patrolmen	310.00	
Matron	100.00	
Other Expenses:		
Printing and Advertising	5.50	
Stationery and Postage	26.00	
Materials and Supplies	442.25	
Telephones and Teletype	1,866.81	
Equipment Repairs	566.28	
Gas and Oil	692.89	
Luncheons for Prisoners	13.76	
Laundry	4.81	
Medicine and Medical Care	5.88	
Binding	4.75	
Two-way Radio Maintenance	232.45	
Equipment for Men	10.50	
New Prowl Car	750.00	
		$ 39,499.88
Two-Way Radio;		
Personal Services:		
None		
Other Expenses:		
Harvey Radio	2,350.00	
		2,350.00
Fire and Police Bldg. Maint.		
Personal Services:		
Custodian	1,801.80	
Other Expenses:		
Fuel	849.40	
Light	582.55	
Repairs	56.03	
Supplies	46.16	
Water	76.76	
Cement, Lumber and Sand	48.76	
New Stoker	783.00	
		4,244.46
Town Constable:		
Personal Services:		
Constable	100.00	
Other Expenses:		
None		
		100.00
Fire Department:		
Personal Services:		
Chief	3,035.00	
Officers and Firemen	32,148.34	
Call Firemen	2,131.25	
Other Expenses:		
Printing and Advertising	21.50	
Stationery and Postage	21.00	
Telephones	151.30	
Equipment and Repairs	1,479.71	
Gas and Oil	420.69	
Station Supplies	488.70	
Equipment for Men	266.49	
Laundry	97.87	
Chemicals and Oxygen	144.10	
Medical Care	36.05	

Services at Fires	14.40	
Labor on Hydrants	62.60	
Two-way Radio Maint.	74.80	
Fire Damage—G.M.C. Truck	90.00	
New Chiefs Car	1,492.67	
		42,176.47
Purchase Triple Comb. Fire Pumper		
Personal Services:		
None		
Other Expenses:		
Mack 1,000 gal. pump	10,269.00	
		10,269.00
Fire Alarm Division:		
Personal Services:		
Superintendent	600.00	
Labor	547.20	
Other Expenses:		
Materials and Supplies	162.55	
Equipment and Repairs	1,104.94	
Telephone	27.44	
Gas and Oil	1.50	
		2,443.63
Fire Alarm Division—unpaid Bills	110.00	
		110.00
Forest Fires:		
Personal Services:		
None		
Other Expenses:		
Services at Fires	259.20	
Equipment and Repairs	112.68	
Luncheons	2.00	
		373.88
Building Inspection:		
Personal Services:		
Superintendent	2,317.50	
Other Expenses:		
Office Supplies	20.85	
Telephone	30.59	
Transportation	98.31	
Printing and Advertising	32.75	
		2,500.00
Sealer of Weights & Measures:		
Personal Services:		
Sealer	825.00	
Other Expenses:		
Transportation	225.00	
		1,050.00
Gypsy Moth:		
Personal Services:		
Superintendent	996.80	
Labor	1,866.70	
Other Expenses:		
Truck Hire	350.95	
Materials and Supplies	181.93	
Gas and Oil	21.33	
Garage Rent	96.00	
Equipment and Repairs	478.49	
Insecticide	38.31	
		4,030.51
Tree Warden:		
Personal Services:		
Tree Warden	144.00	

Labor	350.70		
Other Expenses:			
Truck Hire	105.00		
Telephone	32.64		
Shrubs and Trees	64.00		
		696.34	
Public Safety Committee:			
Personal Services:			
None			
Other Expenses:			
Subscription and Dues	25.00		
Signs	32.04		
		57.04	
Harbormaster:			
Personal Services:			
Harbormaster	37.50		
Other Expenses:			
None			
		37.50	
National Defense Committee:			
Personal Services:			
None			
Other Expenses:			
Materials and Supplies	415.89		
Pipe	19.17		
Telephone	932.69		
Printing and Advertising	31.25		
Equipment and Repairs	1,095.51		
Gas and Oil	8.08		
Postage	3.00		
Laundry	4.00		
		2,509.59	
Secretary (War Price and Rationing):			
Personal Services:			
Secretary	1,560.00		
Other Expenses:			
None			
		1,560.00	
Rationing Board:			
Personal Services:			
None			
Other Expenses:			
Printing and Advertising	7.50		
Equipment and Supplies	249.10		
Telephone	154.59		
		411.19	
Total for Protection of Persons and Property			$ 114,419.49

Health and Sanitation

Health Department:		
Personal Services:		
Chairman	$ 450.00	
Other Members (2)	900.00	
Health Agent	3,060.00	
Health Nurse	1,773.20	
Clerk	1,773.20	
Relief Plumbing Inspector	120.00	
Other Expenses:		
Use of Cars	312.00	
Gas and Oil	187.96	
Printing and Advertising	873.25	

Stationery and Postage	29.66		
Telephone	165.87		
Materials and Supplies	340.82		
Equipment and Repairs	603.55		
Tuberculosis Board and Care	2,560.50		
Tuberculosis X-Rays	26.00		
Medicine and Medical Care	523.90		
Anti-Rabic Treatment	45.15		
Bury Dead Cats and Dogs	250.00		
Dental Clinic	417.80		
		$ 14,412.86	
Vital Statistics:			
Personal Services:			
None			
Other Expenses:			
Births	4.00		
Deaths	28.50		
Issuing Fees	24.15		
		56.65	
Collection of Garbage:			
Disposal Contract	3,500.00		
		3,500.00	
Removal of Ashes and Refuse:			
Personal Services:			
Labor	5,680.04		
Other Expenses:			
Repairs	146.32		
Gas and Oil	368.55		
Registrar of M. V.	2.00		
		6,196.91	
Sewer Department:			
Sewer Maintenance:			
Personal Services			
Collector of Assessments	100.00		
Labor	1,440.68		
Other Expenses:			
Fuel	520.04		
Light & Power	1,919.90		
Materials & Supplies	177.61		
Water	10.00		
Gas, Oil & Grease	244.74		
Kerosene	44.63		
Printing & Postage	12.50		
Repairs	33.56		
Registrar of M. V.	6.00		
		4,509.66	
Sewer Construction:			
Personal Services:			
Labor	5,724.79		
Other Expenses:			
Stone, Gravel and Sand	68.68		
Pipe and Cement	432.78		
Construct Manholes	93.00		
Materials and Supplies	23.68		
Gas, Oil and Grease	163.33		
Bitumols	205.68		
Manhole covers and Frames	7.25		
		6,719.19	
Mosquito Control:			
Commonwealth of Mass.	850.00		
		850.00	
Total for Health and Sanitation			$ 36,245.27

Highways and Bridges

Highways:		
Personal Services:		
Labor	$18,972.12	
Other Expenses:		
Printing and Advertising	18.00	
Telephones	254.10	
Office Supplies	22.20	
Fuel	265.17	
Light	149.30	
Equipment and Repairs	1,742.71	
Gas and Oil	1,219.01	
Sand, Gravel and Stone	1,757.66	
Pipe and Fittings	145.09	
Storage Rental	40.00	
Bitumols	771.99	
Lumber	87.53	
Hardware and Paint	95.52	
Water	10.00	
Signs	21.45	
Registration of M. V.	15.00	
Flag Service	10.00	
Dump Truck	4,500.00	
Bull-dozer Grader	5,200.00	
		$ 35,296.85
Snow and Ice Removal:		
Personal Services:		
Labor	2,892.94	
Other Expenses:		
Equipment and Repairs	860.84	
Gas and Oil	290.42	
Sand and Salt	1,395.74	
Luncheons	69.15	
Light and Fuel	63.75	
Plowing	376.90	
New Snow Plow	650.00	
		6,599.74
Street Lighting:		
Personal Services:		
None		
Other Expenses:		
Town Streets	14,486.54	
Salem Turnpike	736.66	
Broadway and Spring St.	none	
		15,223.20
Highway Surface Treatment:		
Personal Services:		
None		
Other Expenses:		
Bitumols	5,662.56	
Sand, Gravel and Stone	736.57	
		6,399.13
Chapter 90, Maintenance: (1943 Contract No. 8849)		
Personal Services:		
Labor	2,493.01	
Other Expenses:		
Sand, Gravel, Stone and Cement	571.38	
Bitumols	995.00	
Lumber	16.02	
Hardware	67.08	
Gas Roller Rental	72.00	

Truck Rentals	313.85		
Weld Basin Frame	1.50		
		4,529.84	
Road Machinery Account:			
Personal Services:			
None			
Other Expenses:			
Repairs	8.91		
Gas and Oil	69.06		
		77.97	
Total for Highways and Bridges			$ 68,126.73

Charities, Soldiers' Benefits and W. P. A. Projects

Old Age Assistance Recoveries:	$ 195,81	$ 195.81	
Old Age Assistance—Aid:			
Personal Services:			
None			
Other Expenses:			
Cash	88,040.84		
Medicine and Medical Care	2,256.82		
Burials	285.00		
Cities and Towns	2,280.82		
		92,863.48	
Old Age Assistance—Administration:			
Personal Services:			
Bureau (3)	300.00		
Social Worker/Agent	1,769.04		
Clerical	533.60		
Other Expenses:			
Use of Car	204.00		
Printing and Advertising	39.00		
Stationery and Postage	60.00		
Office Supplies	34.88		
Telephone	14.90		
Insurance	3.50		
Dues	2.00		
		2,960.92	
Aid to Dependent Children—Aid:			
Personal Services:			
None			
Other Expenses:			
Cash	6,157.95		
		6,157.95	
Aid to Dependent Children—Administration:			
Personal Services:			
Social Worker/Agent	172.60		
Clerical	583.00		
Other Expenses:			
None			
		755.60	
Public Welfare—Temporary Aid:			
Personal Services:			
Chairman of Board	450.00		
Other Members (2)	750.00		
Social Worker/Agent	875.10		
Clerical	1,865.90		
Other Expenses:			
Cash	1,894.89		
Use of Car	138.00		
Groceries	318.00		

Stationery and Postage	125.88	
Equipment and Supplies	188.06	
Telephones	109.95	
Rent	14.93	
Printing and Advertising	12.00	
Medicine and Medical Care	242.58	
Clothing	12.83	
Fuel	323.69	
Board and Care	1,062.16	
Cities and Towns	1,443.76	
Other Institutions	1,780.36	
Burials	510.00	
Insurance	6.00	
		12,124.09
Public Welfare—Unpaid Bills (1942):	33.96	
		33.96
Income—Kimball Welfare Fund:		
Personal Services:		
None		
Other Expenses:		
Artificial Limb	85.00	
Truss	7.50	
Glasses	51.00	
Crutches	1.75	
Artificial Eye	15.00	
		160.25
Infirmary:		
Personal Services:		
Superintendent	1,320.00	
Labor	160.20	
Other Expenses:		
Telephone	48.52	
Groceries	1,035.85	
Clothing and Dry Goods	172.63	
Fuel and Light	438.29	
Medicine and Medical Care	21.22	
Materials and Supplies	329.72	
Equipment and Repairs	239.42	
Gas and Oil	87.01	
Grain and Feed	657.41	
Truck Regn. and Insurance	63.40	
Laundry	3.60	
Water	50.00	
Stock	74.00	
Plowing Victory Gardens	187.50	
		4,888.77
Soldiers Relief:		
Personal Services:		
Director	990.00	
Other Expenses:		
Cash	8,022.00	
Groceries	43.00	
Fuel	460.00	
Medicine and Medical Care	1,115.10	
Clothing	220.00	
Printing and Advertising	32.75	
Stationery and Postage	20.00	
Office Supplies	27.48	
Telephone	59.33	
Binding	1.75	
Transportation	200.00	
Dues	2.00	

Rent	140.00		
Convention Expenses	23.40		
Repairs	18.50		
		11,375.31	
State & Military Aid:			
Personal Services:			
None			
Other Expenses:			
State Aid	1,340.00		
Military Aid	200.00		
World War 2 Allowances	670.60		
		2,210.60	
Soldiers' Burials:			
Personal Services:			
None			
Other Expenses:			
Burial	27.00		
		27.00	
W. P. A. Projects:			
Personal Services:			
Clerical and Certifying	800.80		
Labor	475.45		
Other Expenses:			
Office Supplies	6.00		
Telephone	36.86		
Materials and Supplies	61.70		
Equipment and Repairs	26.78		
Hardware and Paint	18.31		
Light and Fuel	69.21		
Rent	100.66		
Brick, Lime and Cement	62.50		
Lumber	3.24		
Gas and Oil	144.34		
Sand, Stone and Gravel	42.75		
Music Project	6.00		
		1,854.60	
W.P.A. Projects—Unpaid Bills	6,083.39		
		6,083.39	
W.P.A. Water Main—Aberdeen and Saugus Aves:			
Personal Services:			
None			
Other Expenses:			
None			
Total for Charities, Soldiers' Benefits and W.P.A. Projects			$ 141,691.73

Education and Libraries

Schools:		
Personal Services:		
Superintendent	$ 4,500.00	
Teachers	191,454.85	
Janitors	18,402.95	
Nurse	1,979.90	
Clerks	3,185.88	
Matron	276.30	
Physicians	1,133.75	
Band Director	1,501.50	
Other Expenses:		
Supplies	6,098.04	
Books	4,466.51	

Transportation of Pupils	5,632.75	
Printing and Advertising	305.12	
Stationery and Postage	83.00	
Telephones	739.58	
Fuel	10,716.80	
Light	1,955.38	
Furniture and Equipment	1,750.42	
Tuition	240.48	
Care of Grounds	374.26	
Freight and Express	357.38	
Support of Truants	104.00	
Census	79.17	
Water and Sewer Rentals	662.30	
Clean Cesspools	30.00	
Special Police	49.10	
Defense	41.38	
Laundry	67.47	
Rationing Expense	6.30	
		256,194.57
Schoolhouse Repairs:		
Personal Services:		
None		
Other Expenses:		
Plumbing	1,665.41	
Carpentry and Painting	1,443.55	
Masonry	101.70	
Electrical	152.94	
Stoker and Coal Bin	2,000.00	
Materials and Supplies	6,477.46	
		11,841.06
Trade School Tuition:		
Personal Services:		
None		
Other Expenses:		
City of Boston	406.68	
City of Everett	336.37	
City of Lynn	332.53	
		1,075.58
Stadium Maintenance:		
Personal Services:		
Labor	562.80	
Other Expenses:		
Light and Fuel	65.65	
Repairs	152.70	
Materials	174.36	
Water	31.70	
Gas and Oil	1.38	
		988.59
Library:		
Personal Services:		
Librarian	2,020.96	
Regular Assistants (2)	1,928.20	
General Assistants	2,762.35	
Janitors	140.00	
Other Expenses:		
Books	1,743.40	
Periodicals	294.82	
Materials and Supplies	227.47	
Stationery and Postage	85.50	
Telephone	83.98	
Fuel	286.42	
Light	268.18	

Rent	169.00		
Water	15.00		
Cartage of Books	59.70		
Binding	615.56		
Repairs	98.65		
Transportation	11.15		
		10,810.34	
Income—Wilson Library Fund:			
Personal Services:			
None			
Other Expenses:			
Books	67.86		
		67.86	
Income—Johnson Library Fund:			
Personal Services:			
None			
Other Expenses:			
Books	78.90		
		78.90	
Income—Kimball Library Fund:			
Personal Services:			
None			
Other Expenses:			
Books	8.33		
		8.33	
Total for Education and Libraries			$ 281,065.23

Recreation and Unclassified

Playgrounds:			
Personal Services:			
Instructors and Labor	$ 913.80		
Other Expenses:			
Materials and Supplies	203.31		
Gravel	507.71		
Equipment Rental	90.00		
Paint Flagpole	25.00		
Repairs	233.62		
Trucking	12.00		
		$ 1,985.44	
Pensions:			
Fire Department:			
Lucy Mathewson	780.00		
Georgena Joy	520.00		
Police Department:			
Roland L. Mansfield	1,300.00		
Mrs. Peter Flaherty	520.00		
World War 1 Veterans:			
Edgar H. MacDougall	800.00		
John J. McLaughlin	1,040.00		
Ernest A. Merrithew	1,401.00		
		6,361.00	
Contributory Retirement Fund:			
Pensions	9,198.00		
Interest Deficiency	401.14		
Administration	400.86		
		10,000.00	
Judgements and Settlements:			
Personal Services:			
None			
Other Expenses:			
Harold E. Morse	20.05		

Lucille Haggett	750.96		
Edith H. Forrest	60.00		
Ruth Garniss	43.00		
		874.01	
Memorial Day Exercises:			
Personal Services:			
None			
Other Expenses:			
Printing	10.50		
Flowers	195.00		
Flags	54.90		
		260.40	
Print and Distribute Town Reports:			
Personal Services:			
None			
Other Expenses:			
Printing	952.90		
Delivering	125.00		
		1,077.90	
Insurance:			
Personal Services:			
None			
Other Expenses:			
Fire (Schedule)	4,853.39		
Fire (Grandstand)	187.50		
War Damage (Schedule)	1,479.70		
Auto Fire	223.05		
Auto Liab. and Prop. Damage	1,015.94		
Compensation and Liability	2,431.19		
Boilers	577.88		
		10,768.65	
Tax Title Validity:			
Personal Services:			
None			
Other Expenses:			
Legal Fees	850.00		
		850.00	
Tuberculosis Hospital Assessment:			
County of Essex	10,063.38		
		10,063.38	
Planning Board—Guarantee Deposits:			
Printing and Advertising	40.50		
Clerical	22.87		
Refunds to Depositors	26.00		
		89.37	
Indemnify Walter F. Neal:			
Walter F. Neal	300.00		
		300.00	
Repairs to Public Works Stockroom Bldg.:			
Personal Services:			
None			
Other Expenses:			
Materials	173.65		
		173.65	
Repair Legion Bldg. Roof:			
Personal Services:			
None			
Other Expenses:			
Materials	168.50		
		168.50	
Total for Recreation and Unclassified			$ 42,972.30

Enterprise and Cemeteries

Water Purchase:		
City of Lynn	$20,026.21	
City of Melrose	1,262.34	
Met. Dist. Commission	14.21	
		21,302.76
Water Maintenance:		
Personal Services:		
Collector of Water Rates	300.00	
Labor	14,967.33	
Other Expense:		
Pipe and Fittings	1,192.30	
Equipment and Repairs	1,222.47	
Materials and Supplies	429.40	
Meters and Fittings	125.25	
Gas and Oil	879.00	
Cement and Gravel	30.20	
Printing and Advertising	36.25	
Stationery and Postage	215.16	
Anti-Freeze	25.00	
Telephone	254.86	
Fuel	457.28	
Power and Light	829.17	
Luncheons	15.65	
Lumber	95.05	
Water	76.28	
Storage Rental	197.00	
Convention Expense	4.20	
Bitumols	242.02	
Reg. of M. V.	14.00	
		21,607.87
Water Extensions:		
Personal Services:		
Labor	360.56	
Other Expenses:		
Pipe and Fittings	88.06	
Gravel	16.04	
Materials	35.16	
		499.82
Hydrants, Gates and Meters:		
Personal Services:		
None		
Other Expenses:		
Meters	500.00	
		500.00
Water Services:		
Personal Services:		
None		
Other Expenses:		
Pipe and Fittings	1,244.26	
Supplies	46.85	
Gas and Oil	8.79	
		1,299.90
Purchase Chlorination Unit:		
Personal Services:		
None		
Other Expenses:		
Pipe	105.92	
		105.92
Clerk	722.45	

Cemetery Department:			
Personal Services:			
Superintendent	2,700.00		
Labor	10,271.08		
Other Expenses:			
Materials and Supplies	557.43		
Equipment and Repairs	868.51		
Telephone	83.05		
Fuel and Light	66.50		
Gas and Oil	334.83		
Printing and Advertising	45.25		
Stationery and Postage	48.50		
Trees and Shrubs	195.00		
Sod and Loam	146.00		
Bond and Insurance	65.73		
Water	10.00		
		16,114.33	
Total for Enterprise and Cemeteries			$ 61,430.60

Interest and Maturing Debt

Maturities:			
Relief Loan	$ 2,000.00		
Fire and Police Bldg. Loan	5,000.00		
Sewer Loans	18,000.00		
Tax Title Loans	48,632.97		
Temporary Loans	450,000.00		
		$ 523,632.97	
Interest and Discount:			
On Relief Loan	157.50		
On Fire and Police Bldg. Loan	1,300.00		
On Sewer Loans	11,550.00		
On Tax Title Loans	2,424.16		
On Temporary Loans	2,069.79		
		17,501.45	
Total for Interest and Maturing Debt			$ 541,134.42

Agency and Trust

State Tax and Assessments:			
State Tax	$13,050.00		
Audit Municipal Accounts	3,660.70		
Charles River Basin Loan	1,420.33		
Met. Parks Loan Sinking Fund	3,640.34		
Met. Nantasket Maint.	288.10		
Met. Parks Loan Sinking Fund Series No. 2	491.62		
Care of Civil War Veterans	5.00		
Smoke Inspection	235.19		
Examine Retirement System	233.06		
		$ 23,024.34	
County:			
County Tax	24,518.55		
Dog Licenses to County	3,342.40		
		27,860.95	
Victory and Withholding Tax Deductions:			
Victory	7,723.85		
Withholding	19,335.28		
		27,059.13	

Kimball Memorial Fountain:			
Moody Monument Co.	1,000.00		
		1,000.00	
Bequests:			
Perpetual Care for Deposit	6,685.50		
		6,685.50	
Total for Agency and Trust			$ 85,629.92

Refunds

Taxes:			
Real Estate:			
1943	$2,004.18		
1942	602.31		
1941	3.08		
1940	42.30		
		$ 2,651.87	
Personal Property:			
1943	1.07		
1939	13.72		
		14.79	
Polls:			
1943	10.00		
1942	2.00		
1941	2.00		
		14.00	
Motor Vehicle Excise:			
1943	111.17		
1942	4.10		
1941	3.19		
1940	2.00		
1935	.77		
		121.23	
Special Assessments:			
1941 Sewer	10.46		
1941 Committed Interest	7.13		
		17.59	
Water Rates:			
December 1942	9.50		
December 1941	4.08		
December 1940	8.17		
June 1940	5.00		
December 1939	10.00		
		36.75	
Water Liens:			
1942	10.00		
1940	5.00		
1939	5.15		
		20.15	
Interest on 1942 Real Estate Taxes	.57		
Demands on 1942 Real Estate Taxes	.70		
Demand on 1942 Poll Tax	.35		
Water Lien Release	1.00		
		2.62	
Victory Tax Deductions	36.93		
Withholding Tax Deductions	58.00		
		94.93	
Total for Refunds			$ 2,973.93
Total Cash Expenditures and Refunds			$1,442,597.60

Transfers

From Reserve Fund:			
To Selectmen (Water Survey Comm.)	$ 725.00		
New Accounting System	120.00		
Treasury Department	100.00		
Law Department	250.00		
Repairs to Town Hall	500.00		
Public Works	250.00		
Forest Fires	200.00		
Sewer Department	2,838.15		
Street Lighting	230.00		
Chap. 90 Maint. (1942)	81.51		
O.A.A.—Administration	100.00		
Cemetery	114.33		
		$ 5,508.99	
From Other Sources:			
To Sewer Department	4,200.00		
Snow and Ice Removal	650.00		
Road Machinery Account	59.09		
O.A.A.—Aid	7,153.97		
O.A.A.—Administration	350.00		
Library	2,500.04		
Water Purchase	2,000.00		
Cemetery	1,800.00		
Sewer Loans	8,600.00		
		27,313.10	
Total for Transfers			$ 32,822.09
Total Cash Expenditures, Refunds and Transfers			1,475,419.69
Cash on Hand, December 31, 1943			87,807.16
Total			$1,563,226.85

Recapitulation of Receipts and Expenditures

Cash Balance, January 1, 1943		$ 48,723.72	
Receipts:			
General Revenue	$ 833,797.68		
Commercial Revenue	645,791.47		
Refunds	2,091.89		
		1,481,681.04	
Transfers		32,822.09	
Total			$1,563,226.85
Expenditures:			
General Government	66,907.98		
Protection of Persons and Property	114,419.49		
Health and Sanitation	36,245.27		
Highways and Bridges	68,126.73		
Charities, Soldiers Benefits and W. P. A. Projects	141,691.73		
Education and Libraries	281,065.23		
Recreation and Unclassified	42,972.30		
Enterprise and Cemeteries	61,430.60		
Interest and Maturing Debt	541,134.42		
Agency and Trust	85,629.92		
Refunds	2,973.93		
		1.442,597.60	

Transfers	32,822.09	
Total Expenditures, Refunds and Transfers		1,475,419.69
Cash on Hand,, December 31, 1943		$ 87,807.16

Detailed List of W. P. A. Expenditures by Projects

Project	Expended
Office	$ 782.48
Certifying Officer	39.00
Sewers	762.79
Civilian Defense	56.84
Federal Music	6.00
Commissary	207.49
	$1,854.60

Outstanding Bonds and Notes, Dec. 31, 1943

1938 Municipal Relief Loan Notes, Issued under Chapter 58, Acts of 1938, November 15, 1938
Payable at National Shawmut Bank of Boston, Mass.

No. 594	Due November 15, 1944, at 2¼ per cent	$1,000.00
No. 595	Due November 15, 1945, at 2¼ per cent	1,000.00
No. 596	Due November 15, 1946, at 2¼ per cent	1,000.00
No. 597	Due November 15, 1947, at 2¼ per cent	1,000.00
No. 598	Due November 15, 1948, at 2¼ per cent	1,000.00
		$5,000.00

1934 Fire and Police Station Loan Bonds, Issued December 1, 1934
Payable at National Shawmut Bank of Boston, Mass.

The following Bonds are registered and payable to the Commonwealth of Massachusetts: Nos. 46 to 56 inclusive, and Nos. 59 to 62 inclusive.

Nos. 46-50	Due December 1, 1944, at 3¼ per cent	$5,000.00
Nos. 51-53	Due December 1, 1945, at 3¼ per cent	3,000.00
Nos. 54-56	Due December 1, 1946, at 3¼ per cent	3,000.00
Nos. 57-59	Due December 1, 1947, at 3¼ per cent	3,000.00
Nos. 60-62	Due December 1, 1948, at 3¼ per cent	3,000.00
Nos. 63-65	Due December 1, 1949, at 3¼ per cent	3,000.00
Nos. 66-68	Due December 1, 1950, at 3¼ per cent	3,000.00
Nos. 69-71	Due December 1, 1951, at 3¼ per cent	3,000.00
Nos. 72-74	Due December 1, 1952, at 3¼ per cent	3,000.00
Nos. 75-77	Due December 1, 1953, at 3¼ per cent	3,000.00
Nos. 78-80	Due December 1, 1954, at 3¼ per cent	3,000.00
		$35,000.00

1938 Sewer Loan Bonds, Issued May 1, 1938
(W. P. A. Project No. 16218—Saugus, Mass.)
Payable at National Shawmut Bank of Boston, Mass.

Nos. 31-36	Due May 1, 1944, at 2¾ per cent	$6,000.00
Nos. 37-42	Due May 1, 1945, at 2¾ per cent	6,000.00
Nos. 43-48	Due May 1, 1946, at 2¾ per cent	6,000.00
Nos. 49-54	Due May 1, 1947, at 2¾ per cent	6,000.00
Nos. 55-60	Due May 1, 1948, at 2¾ per cent	6,000.00
Nos. 61-66	Due May 1, 1949, at 2¾ per cent	6,000.00
Nos. 67-71	Due May 1, 1950, at 2¾ per cent	5,000.00
Nos. 72-76	Due May 1, 1951, at 2¾ per cent	5,000.00
Nos. 77-81	Due May 1, 1952, at 2¾ per cent	5,000.00
Nos. 82-86	Due May 1, 1953, at 2¾ per cent	5,000.00
Nos. 87-91	Due May 1, 1954, at 2¾ per cent	5,000.00
Nos. 92-96	Due May 1, 1955, at 2¾ per cent	5,000.00
Nos. 97-101	Due May 1, 1956, at 2¾ per cent	5,000.00
Nos. 102-106	Due May 1, 1957, at 2¾ per cent	5,000.00
Nos. 107-111	Due May 1, 1958, at 2¾ per cent	5,000.00
Nos. 112-116	Due May 1, 1959, at 2¾ per cent	5,000.00
Nos. 117-121	Due May 1, 1960, at 2¾ per cent	5,000.00
Nos. 122-126	Due May 1, 1961, at 2¾ per cent	5,000.00
Nos. 127-131	Due May 1, 1962, at 2¾ per cent	5,000.00
Nos. 132-136	Due May 1, 1963, at 2¾ per cent	5,000.00
		$106,000.00

1938 Sewer Loan Bonds Issued September 1, 1938
(P.W.A. Docket No. 1422-F)
Registered and Payable to Commonwealth of Massachusetts

Nos. 61-72	Due September 1, 1944, at 2¾ per cent	$12,000.00
Nos. 73-84	Due September 1, 1945, at 2¾ per cent	12,000.00
Nos. 85-96	Due September 1, 1946, at 2¾ per cent	12,000.00
Nos. 97-108	Due September 1, 1947, at 2¾ per cent	12,000.00
Nos. 109-120	Due September 1, 1948, at 2¾ per cent	12,000.00
Nos. 121-132	Due September 1, 1949, at 2¾ per cent	12,000.00

Payable at National Shawmut Bank of Boston, Mass.

Nos. 133-144	Due September 1, 1950, at 2¾ per cent	12,000.00
Nos. 145-156	Due September 1, 1951, at 2¾ per cent	12,000.00
Nos. 157-168	Due September 1, 1952, at 2¾ per cent	12,000.00
Nos. 169-180	Due September 1, 1953, at 2¾ per cent	12,000.00
Nos. 181-192	Due September 1, 1954, at 2¾ per cent	12,000.00
Nos. 193-204	Due September 1, 1955, at 2¾ per cent	12,000.00
Nos. 205-216	Due September 1, 1956, at 2¾ per cent	12,000.00
Nos. 217-228	Due September 1, 1957, at 2¾ per cent	12,000.00
Nos. 229-240	Due September 1, 1958, at 2¾ per cent	12,000.00
Nos. 241-252	Due September 1, 1959, at 2¾ per cent	12,000.00
Nos. 253-264	Due September 1, 1960, at 2¾ per cent	12,000.00
Nos. 265-276	Due September 1, 1961, at 2¾ per cent	12,000.00
Nos. 277-288	Due September 1, 1962, at 2¾ per cent	12,000.00
Nos. 289-300	Due September 1, 1963, at 2¾ per cent	12,000.00
Nos. 301-312	Due September 1, 1964, at 2¾ per cent	12,000.00
Nos. 313-324	Due September 1, 1965, at 2¾ per cent	12,000.00
Nos. 325-336	Due September 1, 1966, at 2¾ per cent	12,000.00
Nos. 337-348	Due September 1, 1967, at 2¾ per cent	12,000.00
Nos. 349-359	Due September 1, 1968, at 2¾ per cent	11,000.00
		$299,000.00

Tax Title Notes

Payable to the Commonwealth of Massachusetts

No. 726	Due October 16, 1944 at 1 per cent	$75,000.00
No. 727	Due October 31, 1944 at 1 per cent	3,367.03
No. 728	Due November 18, 1944 at 1 per cent	50,000.00
No. 729	Due December 1, 1944 at 1 per cent	50,000.00
No. 730	Due December 4, 1944 at 1 per cent	25,000.00
		$203,367.03

Outstanding Temporary Loans in Anticipation of Taxes

No. 722	National Shawmut Bank of Boston, Mass. $100,000.00 @ .65% 353 days discounted Dated May 24, 1943 Due May 19, 1944	$100,000.00
Nos. 723-724-725	First National Bank of Boston, Mass. $50,000.00, $25,000.00 and $25,000.00 @ .59% 354 days discounted Dated July 6, 1943 Due June 30, 1944	100,000.00
		$200,000.00

Statement of Total Bonded Indebtedness

1938	Relief Loan		$ 5,000.00
1934	Fire and Police Station Loan		35,000.00
1938	Sewer Loan (May)	$106,000.00	
1938	Sewer Loan (September)	299,000.00	
	Total Sewer Loans		405,000.00
	Total Bonded Indebtedness		$445,000.00

Statement of Other Indebtedness Outstanding December 31, 1943

Tax Title Loans

Year of Loan:		
1933	$165,000.00	
1934	80,000.00	
1935	82,600.00	
1936	157,000.00	
1937	75,000.00	
1938	75,000.00	
1939	100,000.00	
1940	50,000.00	
1941	50,000.00	
1942	none	
1943	none	
Total Tax Title Loans		$834,600.00

— Less —

Repaid:	
1933	$ 34,424.40
1934	61,804.28
1935	70,261.48
1936	70,032.46
1937	53,793.67
1938	66,851.20
1939	57,741.78
1940	56,827.76
1941	65,116.15

1942	45,746.82	
1943	48,632.97	
Total Payments (Deduct)		$631,232.97
Total Outstanding Tax Title Loans December 31, 1943		$203,367.03

Recapitulation of Town Indebtedness

Bonded Debt:			
Inside Dept Limit	$202,280.00		
Outside Debt Limit	242,720.00		
Total Bonded Debt		$445,000.00	
Total Tax Title Loans		203,367.03	
Net Funded or Fixed Debt			$648,367.03
Temporary Loans Outstanding			200,000.00
Total Town Indebtedness			$848,367.03

Table of Town Debt, December 31, 1943 showing Annual Payments of Principal to be Raised — 1944 to 1968 inclusive

Due In

	Relief Loan of Nov. 15/38 2¼%	Fire & Police Sta. Loan of Dec. 1/34 3¼%	Sewer Loan of May 1/38 2¾%	Sewer Loan of Sept. 1/38 2¾%	TOTALS
1944	$1,000.00	$5,000.00	$ 6,000.00	$ 12,000.00	$ 24,000.00
1945	1,000.00	3,000.00	6,000.00	12,000.00	22,000.00
1946	1,000.00	3,000.00	6,000.00	12,000.00	22,000.00
1947	1,000.00	3,000.00	6,000.00	12,000.00	22,000.00
1948	1,000.00	3,000.00	6,000.00	12,000.00	22,000.00
1949		3,000.00	6,000.00	12,000.00	21,000.00
1950		3,000.00	5,000.00	12,000.00	20,000.00
1951		3,000.00	5,000.00	12,000.00	20,000.00
1952		3,000.00	5,000.00	12,000.00	20,000.00
1953		3,000.00	5,000.00	12,000.00	20,000.00
1954		3,000.00	5,000.00	12,000.00	20,000.00
1955			5,000.00	12,000.00	17,000.00
1956			5,000.00	12,000.00	17,000.00
1957			5,000.00	12,000.00	17,000.00
1958			5,000.00	12,000.00	17,000.00
1959			5,000.00	12,000.00	17,000.00
1960			5,000.00	12,000.00	17,000.00
1961			5,000.00	12,000.00	17,000.00
1962			5,000.00	12,000.00	17,000.00
1963			5,000.00	12,000.00	17,000.00
1964				12,000.00	12,000.00
1965				12,000.00	12,000.00
1966				12,000.00	12,000.00
1967				12,000.00	12,000.00
1968				11,000.00	11,000.00
	$5,000.00	$35,000.00	$106,000.00	$229,000.00	$445,000.00

Annual Payments of Interest to be Paid — 1944 to 1968 inclusive On Above Loans

Due In					
1944	$ 112.50	$1,137.50	$ 2,832.50	$ 8,222.50	$ 12,305.00
1945	90.00	975.00	2,667.50	7,892.50	11,625.00
1946	67.50	877.50	2,502.50	7,562.50	11,010.00
1947	45.00	780.00	2,337.50	7,232.50	10,395.00
1048	22.50	682.50	2,172.50	6,902.50	9,780.00
1949		585.00	2,007.50	6,572.50	9,165.00
1950		487.50	1,856.25	6,242.50	8,586.25
1951		390.00	1,718.75	5,582.50	7,456.25
1952		292.50	1,581.25	5,582.50	7,456.25
1953		195.00	1,443.75	5,252.50	6,891.25
1954		97.50	1,306.25	4,922.50	6,326.25
1955			1,168.75	4,592.50	5,761.25
1956			1,031.25	4,262.50	5,293.75
1957			893.75	3,932.50	4,826.25
1958			756.25	3,602.50	4,358.75
1959			618.75	3,272.50	3,891.25
1960			481.25	2,942.50	3,423.75
1961			343.75	2,612.50	2,956.25
1962			206.25	2,282.50	2,488.75
1963			68.75	1,952.50	2,021.25
1964				1,622.50	1,622.50
1965				1,292.50	1,292.50
1966				962.50	962.50
1967				632.50	632.50
1968				302.50	302.50
	$ 337.50	$6,500.00	$ 27,995.00	$106,562.50	$141,385.00

Report of an Examination of the Accounts of the Town of Saugus Contributory Retirement System

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF BANKING AND INSURANCE
DIVISION OF INSURANCE
100 Nashua St., Boston

October 25, 1943.

Chairman of the Board of Selectmen
Town of Saugus
Saugus, Massachusetts

Dear Sir:

In accordance with the provisions of Section 34 of Chapter 32 of the General Laws, we enclose herewith copies of the reports of examinations of the Town of Saugus Retirement System. These reports were made by representatives of this Department as of December 31, 1937, December 31, 1938, December 31, 1939 and December 31, 1941, respectively.

Please pardon the delay in transmitting these reports.

Very truly yours,

LOIS M. DRAPER
Assistant Chief Examiner.

REPORT OF EXAMINATION OF THE CONTRIBUTORY RETIREMENT SYSTEM SAUGUS, MASSACHUSETTS

Hon. Charles F. J. Harrington
Commissioner of Insurance
Boston, Massachusetts

Sir:

In compliance with instructions, the regular triennial examination of the condition and affairs of the Town of Saugus Contributory Retirement System has been completed. A report, showing the income and disbursements for the year, also the assets and liabilities as of December 31, 1941, is submitted herewith.

HISTORY

The system began to function on July 1, 1937, in accordance with the provisions of Chapter 318 of the Acts of 1936 and is now operating under Chapter 32 of the General Laws.

INCOME

Members' Deductions

Deductions were made by the treasurer of the system in accordance with statute. A test check was made from original payrolls to the warrant book for a sufficient period to determine the accuracy of postings. The warrant book contained the total deductions by departments and by weeks in which the deductions were made. Postings from the warrant book to the cash book were carried to the cash book for the entire year. A test check was also made of various periods since the last examination.

Contributions by the Town

The annual amounts necessary as contributions to the pension accumulation fund to provide for the accrued and normal liabilities of the system were paid in the amounts prescribed by the Department. Contributions were also made for guaranteed interest of the funds over earned interest during the preceding year and for administrative expenses of the system.

Investment Income

Interest received from bonds was checked and it was found that all due interest had been collected. Dividends from a savings bank deposit was also received.

DISBURSEMENTS

Annuity and Pension Payments

Payments to pensioners were checked from pension payrolls to cancelled checks and thence to cash book. All payments were in agreement with the amounts authorized by the Department.

Refunds

Applications for return of accumulated deductions were received from several members leaving the service of the town. Cancelled checks and vouchers were examined and the amounts drawn were in agreement

with the credits shown on members' deduction cards. All payments were allocated to the proper accounts in the cash book.

Administrative Expenses

Expenses of administering the system consisted of the usual necessary items. Vouchers drawn in payment of all expenses were signed by the required members of the board. Cancelled checks were seen and checked to the accounting records. Payments for bonds of the three members of the board and for safe deposit box rental were included among these disbursements.

Decrease in Bonds

Some of the bonds owned were purchased at a premium and it was necessary to make an adjustment so that the book value and amortized value would coincide.

LEDGER ASSETS

Bonds

Bonds are carried on the books at their amortized values and all adjustments have been correctly made to date. The bonds are kept in a safe deposit vault in Boston and entry to the box is in the sole control of the treasurer. The book value as of date of entry was proved and the balance as of December 31, 1941, was verified by checking all transactions during the intervening period.

Cash

The cash balance on date of entry was reconciled with the statement received from the depository and the usual bank certificate. The balance as of date of examination was verified by checking all cash transactions between the two dates.

Savings Deposits

There was a deposit in a savings bank as of December 31, 1941, as shown by the pass book but this account was closed in July, 1942, and the proceeds were used to purchase defense bonds.

NON-LEDGER ASSETS

Interest Deficiency

The total interest earned during the year was not sufficient to credit the funds with statutory interest and it was necessary to request the amount of the deficiency from the town. Accrued interest on bonds as of December 31, 1941, should have been added to the interest received during the year to arrive at the correct interest deficiency. This amount was not taken into consideration when the request for the deficiency was made to the town. It is recommended that any interest due or accrued at the end of the year be taken into consideration when requesting subsequent deficiencies.

LIABILITIES

Annuity Savings Fund

The balance in this fund has accumulated from deductions made from members' salaries by the treasurer of the system. A trial balance was taken off from members' cards, the total of which differed from the ledger balance. This necessitated a detailed check on income from deductions since the last examination in addition to all interest credited. Errors were detected and a journal entry in the amount of 20c was given to the accountant and as a result the total of the cards and the balance as shown by the ledger were brought into agreement as of the examination date. All refunds and retirements have been correctly charged to this fund and statutory interest has been credited to date.

Annuity Reserve Fund

This fund is credited with the amount of accumulated deductions and interest to date of retirement. Annuities paid are charged to the fund at the close of the year. Transfers from the annuity savings fund have been correctly made and statutory interest has been credited.

Pension Accumulation Fund

The pension accumulation fund balance has been verified from an accounting and examination standpoint. This fund as of the examination date consists of contributions made by the governmental unit on the basis of accrued and normal contributions determined by the Actuarial Division of this Department. The fund is used as an amortization basis for discharge of the liability created by crediting prior service. The present amounts contained in this fund represent the accrued portion of the liability on which the unit has already paid contributions. Under the law, accumulations to this fund are provided for until the reserve is the equivalent of the present value of such service actuarially computed. This value will not be arrived at for some years to come.

The contributions made have been estimated on the basis of general experience with retirement funds until a complete actuarial valuation of the fund has been made as provided for in Section 31F, Chapter 32.

The reserves contained in this fund have not yet been established on a complete actuarial valuation. The law prescribes a period of three years in which accumulation and verification of the necessary data is made. When the necessary valuation functions have been determined, a complete valuation of this and the other funds will be available.

Expense Fund

The annual contributions by the town have been in excess of the amounts expended for administrative expenses leaving the balance shown.

RECORDS

The record book containing the minutes of the meetings of the retirement board were read and, with but a few exceptions, it was found to contain the necessary votes and authorizations. In a few instances, such as approving purchases of securities, the record book contained only the amount authorized and did not designate the bond to be purchased.

GENERAL

The accounting and statistical records of the system are kept in first class condition. Recommendations made during the last examination have been carried out in every detail. Suggestions were made during this audit that were readily accepted and full cooperation was obtained from all persons concerned with the administration of the system.

The personnel of the board includes the following members:

Chairman, RALPH QUIRK
Secretary, WILLIAM H. ROBINSON
DELMONT E. GODING

Respectfully submitted,

THOMAS W. McCORMACK
Examiner

Boston, Massachusetts
January 28, 1943

DETAILED FINANCIAL STATEMENT AS OF DECEMBER 31, 1941 IS ON FILE IN THE OFFICE OF THE RETIREMENT BOARD AND TOWN ACCOUNTANT, TOWN HALL, SAUGUS, MASS.

Report of
The Contributory Retirement Board

To the Members of the Retirement System,
Saugus, Mass.

The Contributory Retirement Board herewith submits its seventh annual report for the year ending December 31, 1943:

ACTIVE MEMBERS

Group 1	Male	Female	Total
Membership, December 31, 1942	45	20	65
Enrolled during 1943	6	8	14
	51	28	79
Withdrawals	3	6	9
Retired	2	0	2
Deaths	0	0	0
	46	22	68
Group 2			
Membership, December 31, 1942	0	0	0
Enrolled during 1943	27	0	27
	27	0	27
Withdrawals	1	0	1
Retired	0	0	0
Deaths	0	0	0
	26	0	26
Active Members, December 31, 1943	72	22	94
PENSIONERS			
Membership, December 31, 1942	4	2	6
Retired during 1943	2	0	2
	6	2	8
Deaths	1	0	1
	5	2	7
Total Membership, December 31, 1943	77	24	101

ACTIVE MEMBERS—GROUP 1

On Leave of Absence in Armed Forces of the United States

Name	Occupation	Date of Leave
Robert F. Griffin	Laborer	May 16, 1942
James H. McCadden	Laborer	April 18, 1942
John T. Marlborough	Laborer	June 9, 1942
Henry M. Hodgkins	Meter man	September 26, 1942
George M. Berrett	Tree Surgeon	December 26, 1942

ACTIVE MEMBERS—GROUP 2

On Leave of Absence in Armed Forces of the United States

Robert F. Griffin	Call Fireman	May 16, 1942
Edward F. Newbury	Reserve Policeman	November 1942
George M. Berrett	Call Fireman	December 26, 1942
Walter B. Wetmore	Call Fireman	July 1, 1942
Charles A. Ryder	Regular Fireman	August 2, 1943

Withdrawals during 1943

Name	Occupation	Date of Withdrawal
Miriam A. Cameron	Clerk	March 26, 1943
Vivian B. Copp	Librarian	June 30, 1943
Jean B. Shackleford	Asst. Librarian	August 13, 1943
Grace D. Raynes	Social Worker	May 15, 1943
Arthur S. Husson	Laborer	August 17, 1943
*Joseph A. Vatcher	Laborer	July 29, 1943
Chester C. Jones	Jr. Bldg. Custodian	October 16, 1943
Doris W. Allen	Clerk	December 20, 1943
Alice P. Merriam	Asst. Librarian	December 9, 1943
John I. O'Brien	Reserve Policemen	December 20, 1943

*Transferred to City of Lynn.

Deaths during 1943

none

PENSIONERS

List of Surviving Pensioners

Name	Occupation	Date Retired
Hatch, Raymond D.	Janitor	September 8, 1937
Sutherst, Thomas C.	Plumbing Inspector	October 3, 1937
Porter, Sarah W.	Janitor	April 4, 1938
Day, Albert C.	Pumpman	July 1, 1939
Shores, Lillian	Chief Clerk	May 17, 1941
*Lynn, Andrew C.	Jr. Bldg. Custodian	January 2, 1943
*O'Neil, Maurice F.	Jr. Bldg. Custodian	July 10, 1943

Deaths during 1943

Name	Occupation	Date Deceased
Quint, Joseph J.	Janitor	February 19, 1943

*Temporarily re-employed during the continuance of the existing state of war in accordance with the provisions of Chapter 16 of the Acts, Special Session, 1942.

STATEMENT OF OPERATIONS SUMMARIZED

Cash Receipts		Cash Payments	
Cash on hand Jan. 1, 1943	$1,643.23	Investments	$13,000.00
Employees Contributions:		Expenses	340.35
Group 1	6,185.67	Retirement Allowances:	
Group 2	289.15	Annuities Paid	130.79
Appropriation by Town:		Prior Service	3,379.32
Pensions (Accrued Liability)	6,308.00	Subsequent Service	130.79
Pension (Normal Liability)	2,890.00	Refunds:	
Interest Deficiency	401.14	Group 1:	
Expense	400.86	Deposits	1,161.84
Investment Income	1,442.50	Interest	16.35
		Group 2:	
		Deposits	.50
		Cash on hand Dec. 31, '43	1,400.61
	$19,560.55		$19,560.55

TOWN OF SAUGUS, MASSACHUSETTS

Summarized Statement of Appropriations and Disbursements and Available Funds for the Year Ending December 31, 1943

	CREDITS								BALANCES	
	Balance carried over from 1942	Revenue Appropriation Annual T. M.	Transferred from Reserve Fund	Refunds	Other Credits: Source	Other Credits: Amount	Total Credit	Disbursements	Reverting to Surplus	Carried over to 1944
APPROPRIATION ACCOUNTS:										
GENERAL GOVERNMENT:										
Finance Committee		$ 440.00					$ 440.00	$ 419.62	$ 20.38	
Planning Board		625.00					625.00	525.94	99.06	
Board of Appeals		250.00					250.00	250.00		
Board of Selectmen		2,200.00					2,200.00	2,101.23	98.77	
Selectmen (Water Survey Comm.)			$ 725.00				725.00	7.00		$718.00
Accounting Department		6,200.00					6,200.00	6,199.92	.08	
New Accounting System	$ 121.91		120.00				241.91	117.18		124.73
Treasury Department		6,700.00	100.00				6,800.00	6,797.83	2.17	
Registration of Town Notes		75.00					75.00	38.00	37.00	
Foreclosure of Tax Titles	181.69	3,500.00		$ 18.75			3,700.44	3,700.44		
Tax Collector		9,100.00		38.69			9,138.69	9,138.69		
Tax Title Expense		600.00					600.00	385.75	214.25	
Assessing Department		8,730.00					8,730.00	8,730.00		
Law Department		1,800.00	250.00				2,050.00	1,982.75	67.25	
Town Clerk		1,250.00					1,250.00	1,239.57	10.43	
Election and Registration		4,800.00					4,800.00	4,590.02	209.98	
Town Hall		5,900.00		.55			5,900.55	5,860.51	40.04	
Repairs and Alterations in Town Hall	1,057.89		500.00				1,557.89	1,556.14	1.75	
Public Works		6,700.00	250.00	17.50			6,967.50	6,967.46	.04	
Engineering		6,300.00					6,300.00	6,299.93	.07	
Total for General Government	$ 1,361.49	$ 65,170.00	$ 1,945.00	$ 75.49			$68,551.98	$ 66,907.98	$801.27	$842.73
PROTECTION OF PERSONS AND PROPERTY:										
Police Department		$ 39,500.00		$ 13.95			$ 39,513.95	$ 39,499.88	$ 14.07	
Two-Way Radio	$ 2,447.85						2,447.85	2,350.00	97.85	
Fire and Police Building Maintenance		4,385.00					4,385.00	4,244.46	140.54	
Town Constable		100.00					100.00	100.00		
Fire Department		42,500.00					42,500.00	42,176.47	323.53	
Purchase Fire Pump	10,700.00				To Snow and Ice	($350.00)	10,350.00	10,269.00	81.00	
Fire Alarm Division		3,000.00					3,000.00	2,443.63	556.37	
Fire Alarm Division—Unpaid Bills		110.00					110.00	110.00		
Forest Fires		200.00	$ 200.00				400.00	373.88	26.12	
Building Inspection		2,500.00					2,500.00	2,500.00		
Sealer of Weights and Measures		2,000.00					2,000.00	1,050.00	950.00	
Gypsy Moths		4,700.00		2.62			4,702.62	4,030.51	672.11	
Tree Warden		1,200.00					1,200.00	696.34	503.66	
Remove Trees on Linden Avenue	150.00						150.00	none	150.00	
Public Safety Committee		75.00					75.00	57.04	17.96	
Harbormaster		37.50					37.50	37.50		
National Defense Committee	3,941.15	2,400.00					6,341.15	2,509.59		$3,831.56
Secretary (War Prices and Rationing)		2,000.00					2,000.00	1,560.00		440.00
Rationing Board	36.73	500.00					536.73	411.19		125.54
Total for Protection of Persons and Property	$ 17,275.73	$105,207.50	$ 200.00	$ 16.57		($350.00)	$122,349.80	$114,419.49	$3,533.21	$4,397.10
HEALTH AND SANITATION:										
Health Department		$ 15,000.00					$ 15,000.00	$ 14,412.86	$587.14	
Vital Statistics		100.00					100.00	56.65	43.35	
Removal of Garbage		3,500.00					3,500.00	3,500.00		
Collection of Ashes and Refuse		6,200.00					6,200.00	6,196.91	3.09	
Mosquito Control		850.00					850.00	850.00		
Sewer Department		4,200.00	$ 2,838.15		From W.P.A. Projects	$4,200.00	11,238.15	11,228.85	9.30	
Total for Health and Sanitation		$ 29,850.00	2,838.15			$4,200.00	36,888.15	$ 36,245.27	$642.88	
HIGHWAYS AND BRIDGES:										
Highways		$ 35,600.00			To Snow and Ice	($300.00)	35,300.00	$ 35,296.85	$ 3.15	
Snow and Ice Removal		6,000.00			From Purchase Fire Pump	$ 350.00				
					From Highways	300.00	6,650.00	6,599.74	50.26	
Street Lighting		15,000.00	230.00				15,230.00	15,223.20	6.80	
Highway Surface Treatment		6,400.00					6,400.00	6,399.13	.87	
Chap. 90, Maintenance (1941 Cont. No. 8297)	(1,550.65)				From Commonwealth of Mass.	1,548.71				
					Raised in 1943 Tax Levy	1.94				
Chap. 90, Central St. (1941 Contract No. 8093)	(55.11)				From Commonwealth of Mass.	55.11				
Land Damages—Central Street	1.00						1.00	None	1.00	
Chap. 90, Maintenance (1942 Contract No. 8533)	(1,057.92)		81.51		From Commonwealth of Mass.	937.21				
					From County of Essex	39.20				
Chap. 90, Maintenance (1943 Cont. No. 8849)		3,000.00		$ 33.35	From Commonwealth of Mass.	1,400.00	4,433.35	4,529.84		(96.49)
Road Machinery Account	20.40				From Road Machinery Fund	59.09	79.49	77.97		$ 1.52
Replace Fence on Spring St.	190.00						190.00	None		190.00
Total for Highways and Bridges	(2,452.28)	$ 66,000.00	$ 311.51	$ 33.35		$4,391.26	$ 68,283.84	$ 68,126.73	$62.08	$ 95.03
CHARITIES AND SOLDIERS' BENEFITS:										
Old Age Assistance—Aid		$ 45,000.00		$ 959.39	From Recoveries	$ 153.97				
					From U. S. Grants	40,726.27				
					From Public Welfare—Temp. Aid	7,000.00	$ 93,839.63	$ 92,863.48	$ 976.15	
Old Age Assistance—Administration		1,200.00	$ 100.00	3.50	From U. S. Grants	1,375.80				
					From Public Welfare—Temp. Aid	350.00	3,029.30	2,960.92	68.38	
Aid to Dependent Children—Aid		5,000.00		42.50	From U. S. Grants	1,417.25	6,459.75	6,157.95	301.80	
Aid to Dependent Children—Administration		370.00			From U. S. Grants	410.55	780.55	755.60	24.95	
Public Welfare—Temporary Aid		25,000.00		55.85	To O.A.A.—Aid	(7,000.00)				
					To O.A.A.—Administration	(350.00)	17,705.85	12,124.09	5,581.76	
Public Welfare—1942 Encumbrances	$ 70.05						70.05	33.96	36.09	
Infirmary		4,900.00		2.30			4,902.30	4,888.77	13.53	
Soldiers' Relief		14,000.00		25.00			14,025.00	11,375.31	2,649.69	
State and Military Aid		3,000.00					3,000.00	2,210.60	789.40	
Soldiers' Burials		100.00					100.00	27.00	73.00	
W.P.A. Projects	5,945.65			195.00			6,140.65	6,054.60	86.05	
W.P.A. Projects—unpaid Bills		6,090.04					6,090.04	6,083.39	6.65	
Water Main—Aberdeen and Saugus Avenues	1,527.35						1,527.35			$1,527.35
Total for Charities and Soldiers' Benefits	$ 7,543.05	$104,660.04	$ 100.00	$ 1,283.54		$44,083.84	$157,670.47	$145,535.67	10,607.45	$1,527.35
SCHOOLS AND LIBRARIES:										
Schools		$256,400.00		$ 4.50			$256,404.50	$256,194.57	$ 209.93	
Schoolhouse Repairs		12,000.00					12,000.00	11,841.06	158.94	
Trade School Tuition		2,000.00					2,000.00	1,075.58	924.42	
Stadium Maintenance		1,000.00					1,000.00	988.59	11.41	
Library		8,300.00		13.00	From County Dog Licenses	2,500.04	10,813.04	10,810.34	2.70	
Total for Schools and Libraries		$279,700.00		17.50		$2,500.04	$282,217.54	$280,910.14	$1,307.40	
RECREATION AND UNCLASSIFIED:										
Playgrounds		2,000.00					2,000.00	$ 1,985.44	$ 14.56	
Pensions		6,361.00		40.00			6,401.00	6,361.00	40.00	
Contributory Retirement Fund		10,000.00					10,000.00	10,000.00		
Judgements and Settlements		200.00			Raised in 1943 Tax Levy	$ 750.96	950.96	874.01	76.95	
Memorial Day		550.00					550.00	260.40	289.60	
Town Reports		1,100.00					1,100.00	1,077.90	22.10	
Insurance		12,000.00		16.00			12,016.00	10,768.65	1,247.35	
Tax Title Validity		850.00					850.00	850.00		
Land Taking—Berrett	$ 1.00						1.00		1.00	
Land Damages—Ballard and Dudley Sts.	1.00						1.00		1.00	
Purchase Old Iron Works House		4,000.00					4,000.00			$4,000.00
Purchase Lots A-19 and A-20, Plan 2014		400.00					400.00			400.00
Indemnify Walter F. Neal		300.00					300.00	300.00		
Repair Roof and Doors—Public Works Storeroom		500.00					500.00	173.65		326.35
Repair Roof—Legion Building		225.00					225.00	168.50		56.50
Total for Recreation and Unclassified	$ 2.00	$ 38,486.00		$ 56.00		$ 750.96	$ 39,294.96	$ 32,819.55	$1,692.56	$4,782.85
ENTERPRISE AND CEMETERIES:										
Water Purchase		$ 20,000.00			From Temporary Loan Interest	$ 2,000.00	22,000.00	$ 21,302.76	$ 697.24	
Water Maintenance		21,000.00		$ 609.44			21,609.44	21,607.87	1.57	
Water Extensions		500.00					500.00	499.82	.18	
Hydrants, Gates and Meters		500.00					500.00	500.00		
Water Services		1,300.00					1,300.00	1,299.90	.10	
Purchase Chlorination Unit	$ 1,395.07						1,395.07	105.92	1,289.15	
Purchase Two Booster Pumps	896.63						896.63	None	896.63	
Cemetery		14,200.00	$ 114.33		From Perpetual Care Income	1,800.00	16,114.33	16,114.33		
Total for Enterprise and Cemeteries	$ 2,291.70	$ 57,500.00	114.33	609.44		$ 3,800.00	$ 64,315.47	$ 61,430.60	$2,884.87	
INTEREST AND MATURING DEBT:										
Interest on Temporary Loans		10,000.00			To Water Purchase	(2,000.00)	$ 8,000.00	$ 4,493.95	$3,506.05	
Relief Loans		2,000.00					2,000.00	2,000.00		
Interest on Relief Loans		157.50					157.50	157.50		
Fire and Police Building Loan		5,000.00					5,000.00	5,000.00		
Interest on Fire and Police Building Loan		1,300.00					1,300.00	1,300.00		
Sewer Loans		9,400.00			From Res. for Pay. of Sewer Loans	8,600.00	18,000.00	18,000.00		
Interest on Sewer Loans		11,550.00					11,550.00	11,550.00		
Total for Interest and Maturing Debt		$ 39,407.50				$ 6,600.00	46,007.50	42,501.45	$3,506.05	
TOTALS—Revenue Accounts	$ 26,021.69	785,981.04	5,508.99	2,091.89		$65,976.10	885,579.71	848,896.88	$25,037.77	$11,645.06
Reserve Fund		6,000.00	(5,508.99)				491.01		491.01	
Balances Carried Over from 1942	26,021.69									
Annual Town Meeting Appropriations	791,981.04	(791,981.04)								
Miscellaneous Credits	68,067.99			(2,091.89)		(65,976.10)				
Total Disbursements—Revenue Accounts								848,896.38		
Unexpended Balances Reverting to Revenue								25,528.78	($25,528.78)	
Balances Carried Over to 1944								11,645.06		(11,645.06)
	$886,070.72						$886,070.72	$886,070.72		
NON-APPROPRIATION ACCOUNTS:										
War Bonus Fund	$ 5,407.59				From Interest	$ 81.41	$ 5,489.00			$ 5,489.00
Sale of Cemetery Land Fund	2,675.97				From Land Sales	1,580.00	4,255.97			4,255.97
Dog License Reimbursement from County	2,500.04				To Library Account	(2,500.04)				
Road Machinery Fund	59.09				From Chap. 90, Maint. (1943)	313.85				
					To Road Machinery Account	(59.09)	313.85			313.85
Reserve for Payment of Tax Title Loans	175.54				From Redemptions, Sales, etc.	48,457.43	48,632.97	48,632.97		
Old Age Assistance Recoveries					From Recoveries	583.04				
					To Commonwealth and Town	(447.69)	135.35			135.35
Reserve for Payment of Sewer Loans	8,650.52				From Sewer Revenue	7,437.09				
					To Sewer Loan Account	(8,600.00)	7,487.61			7,487.61
Income—Wilson Library Fund	52.09				From Interest	53.25	105.34	67.86		37.48
Income—Johnson Library Fund	9.32				From Interest	158.13	167.45	78.90		88.55
Income—Kimball Library Fund	63.72				From Interest	75.00	138.72	8.33		130.39
Income—Kimball Welfare Fund	169.42				From Interest	125.00	294.42	160.25		134.17
Kimball Memorial Fountain	1,000.00						1,000.00	1,000.00		
Guarantee Deposits—Planning Board	49.87				From Deposits	52.50	102.37	89.37		13.00
Income from Perpetual Care Deposits	460.18				From Interest	1,346.19				
					To Cemetery Account	(1,800.00)	6.37			6.37
Insurance Receipts					From Insurance Settlements	1,906.03	1,906.03		$1,906.03	
Dog Licenses					From License Fees	3,342.40	3,342.40	3,342.40		
TOTAL—Non-Appropriation Accounts	$ 21,273.35					$52,104.50	$ 73,377.85	$ 53,380.08	$1,906.03	$18,091.74

RALPH QUIRK, Town Accountant.

TOWN OF SAUGUS, MASSACHUSETTS

Balance Sheet as of December 31, 1943

ASSETS

Cash-General		$87,807.16
Petty Cash-Tax Collector		100.00
War Bonus Fund		5,489.00
Accounts Receivable:		
Taxes:		
1943 Poll	46.00	
1943 Real Estate	117,920.23	
1943 Personal Property	2,188.69	
		120,154.92
Motor Vehicle Excise:		
1942	2.00	
1943	1,014.58	
		1,016.58
Moth Assessments:		
1943	51.73	
		51.73
App'd. Sewer Assesments:		
1943	1,328.18	
1943 (Comm. Int.)	424.38	
		1,752.56
Sewer Rentals:		
1941	21.80	
1942	16.57	
1943	2,047.54	
		2,085.91
Tax Titles		364,437.14
Tax Possessions		55,973.69
State Aid to Highways		96.49
Estate of Deceased Persons		713.45
Water Rates:		
Dec. 1941	18.96	
June 1942	1,777.97	
Dec. 1942	2,004.28	
June 1943	4,030.54	
Dec. 1943	12,487.22	
		20,318.97
Water Liens:		
Added to 1943 Taxes		1,819.94
State Tax and Assessments:		
Underestimates:		
Charles River Basin Loan Fund	70.40	
Met. Parks Reservations	296.28	
Met.—Nantasket Maint.	31.77	
Care of Civil War Vets.	5.00	
	403.45	
Overestimates:		
Wellington Bridge Maint.	.53	
Abate Smoke Nuisance	46.07	
DEDUCT	46.60	356.85
County Tax Underestimates		1,475.08
Overdrawn or Unprovided For Accounts:		
Overlay 1929	8.05	
Overlay 1930	7.72	
Overlay 1931	19.44	
Overlay 1932	18.29	
Overlay 1933	168.26	
Overlay 1937	2.00	
Overlay 1941	119.93	
		343.69
Chap. 90 Maint. (1943 Contract No. 8849)		96.49
Revenue Deficit		20,802.49
		684,892.14

LIABILITIES AND RESERVES

Temporary Loans in Anticipation of Taxes:		200,000.00
Reserve for Petty Cash—Tax Collector		100.00
War Bonus Fund Reserve		5,489.00
Sale of Cemetery Land		4,255.97
Road Machinery Fund		313.85
Reserve for Payment of Sewer Loans		7,487.61
Revenue Reserved until Collected:		
Motor Vehicle Excise	1,016.58	
Moth Assessment	51.73	
Sewer Assessment	1,752.56	
Sewer Rentals	2,085.91	
Tax Titles	364,437.14	
Tax Possessions	55,973.69	
State and County Aid to Highways	96.49	
Estate of Deceased Persons	713.45	
Water Rates	20,318.97	
Water Liens	1,819.94	
		448,266.46
Excess Proceeds from Sale of Tax Titles		41.22
Old Age Assistance Recoveries		135.35
Trust Fund Income:		
Wilson Library Fund	37.48	
Johnson Library Fund	88.55	
Kimball Library Fund	130.39	
Kimball Welfare Fund	134.17	
		390.59
Guarantee Deposits—Planning Bd.		13.00
Income from Perpetual Care Deposits		6.37
Tailings (unclaimed checks)		498.19
Reserve Fund—Overlay Surplus		2,303.65
Overlays Reserved for Abatements:		
Overlay 1942	67.98	
Overlay 1943	3,781.35	
		3,849.33
Revenue Appropriation Balances:		
Water Survey Comm.	718.00	
New Accounting System	124.73	
National Defense Comm.	3,831.56	
Secretary (War Price and Rationing)	440.00	
Rationing Board	125.54	
Road Machinery	1.52	
Replace Fence—Spring St.	190.00	
Water Main—Aberdeen and Saugus Avenues	1,527.35	
Purchase Old Iron Works House	4,000.00	
Purchase Lots A-19, A-20, Plan 1014	400.00	
Repairs to P.W.D. stock Bldg.	326.35	
Repairs Legion Bldg. Roof	56.50	
		11,741.55
		684,892.14

Deferred Revenue

Apportioned Sewer Assessments Not Due	30,353.67	Apportioned Sewer Assessment Revenue:	
		Due in 1944	4,193.45
		Due in 1945	4,188.34
		Due in 1946	4,188.09
		Due in 1947	4,176.92
		Due in 1948	4,166.06
		Due in 1949	4,155.49
		Due in 1950	4,150.43
		Due in 1951	810.57
		Due in 1952	324.32
	30,353.67		30,353.67
Suspended Sewer Assessments	245.93	Suspended Sewer Assessment Revenue	245.93

Debt Accounts

Net Funded or Fixed Debt	648,367.03	Relief Loan	5,000.00
		Fire and Police Building Loan	35,000.00
		Sewer Loans	405,000.00
		Tax Title Loans	203,367.03
	648,367.03		648,367.03

Trust Accounts

Trust Funds—Cash and Securities	115,458.71	Cemetery Perpetual Care Fund	108,082.70
		Benjamin N. Johnson Library Fund	5,125.00
		George M. Wilson Library Fund	2,251.01
	115,458.71		115,458.71

Contributory Retirement Accounts

Retirement Funds—Cash and Securities	64,960.20	Annuity Savings Fund	27,868.79
Interest Deficiency	351.55	Annuity Reserve Fund	1,132.10
		Pension Accumulation Fund	35,672.51
		Expense Fund	638.35
	65,311.75		65,311.75

RALPH QUIRK, Town Accountant

BALANCE SHEET, DECEMBER 31, 1943

After Closing

Assets			Liabilities and Reserves		
Cash on hand		$ 1,400.61	Annuity Savings Fund:		
Investments:			Group 1	$27,576.86	
Bonds	$61,559.59		Group 2	291.93	
Coop. Bank Shares	2,000.00				$27,868.79
		$63,559.59	Annuity Reserve Fund:		
Interest Deficiency		351.55	Group 1	1,132.10	
			Group 2		
					1,132.10
			Pension Accumulation Fund:		
			Group 1	34,911.28	
			Group 2	761.23	
					35,672.51
			Expense Fund		638.35
		$65,311.75			$65,311.75

STATEMENT OF CASH AND SECURITIES, DECEMBER 31, 1943

After Amortization

Cash on hand:		
Merchants National Bank	$1,271.66	
In Treasurer's Office	128.95	$ 1,400.61
Bonds:		
U.S. Treasury 2¾% 60/65	$12,245.10	
Town of Saugus Sewer 2¾% 62	5,182.83	
State of North Dakota 4% 60	1,131.66	
U.S. Savings Series G 2½% 53	10,000.00	
U.S. Savings Series G 2½% 54	10,000.00	
U.S. Savings Series G 2½% 54	10,000.00	
U.S. Savings Series G 2½% 55	10,000.00	
U.S. Savings Series G 2½% 55	1,000.00	
U.S. Savings Series G 2½% 55	1,000.00	
U.S. Savings Series G 2½% 55	1,000.00	61,559.59
Paid-up Shares:		
10 Saugus Cooperative Bank	2,000.00	2,000.00
	$64,960.20	$64,960.20

Respectfully submitted,

RALPH QUIRK, Chairman
WILLIAM H. ROBINSON, Secretary
DELMONT E. GODING

Report of the Board of Assessors

Number of Polls assessed	5,219
Number of Persons paying on property	7,740

SCHEDULE OF PROPERTY ASSESSED

Number of dwelling houses	3,905
Number of acres of land	4,906
Number of acres of land (exempted)	1,013
Number of acres of land (specials)	413
Number of horses	71
Number of cows	188
Number of yearlings	5
Number of swine	827
Number of goats	3
Number of fowl	10,496
Number of all others	874
Number of dogs to be registered Males 865, Spayed 227, Females 250	1,342

VALUE OF REAL AND PERSONAL PROPERTY

Buildings, exclusive of land	$10,860,360
Land, exclusive of buildings	3,786,095
Personal Property	1,301,655
Total Valuation of assessed estate	$15,948,110

MOTOR VEHICLES ASSESSED

Levy of 1942	12
Levy of 1943	3,588

ASSESSED VALUATION OF MOTOR VEHICLES

Levy of 1942	1,780
Levy of 1943	556,644

PUBLIC PROPERTY EXEMPT FROM TAXATION

Final Taking of unredeemed Real Estate	106,082
Town Property	2,668,563
Religious Societies	436,125
Civic, Charitable, Historic and Literary Societies	22,250
City of Lynn, Park Department	350
City of Melrose	50
Commonwealth of Massachusetts "Breakheart Reservation"	124,418
United States of America "Post Office"	52,275

SPECIAL VALUATION

City of Lynn, "Water Shed"	18,450

BASIS OF TAXATION

Town Appropriations	$809,140.13
Court Judgements	750.96
Deficit of Overlay Account 1929	47.50
Deficit of Overlay Account 1932	.87

Deficit of Overlay Account 1933	11.25
Deficit of Overlay Account 1935	24.29
Deficit of Overlay Account 1936	71.20
Deficit of Overlay Account 1937	132.85
Deficit of Overlay Account 1938	168.82
Deficit of Overlay Account 1939	1,167.80
Deficit of Overlay Account 1940	755.93
Deficit of Overlay Account 1941	745.60
Chapter 90, Hesper St.	1.94
Revenue Deficit 1942	29,993.68
State Tax	13,050.00
Metropolitan Assessments	5,441.94
State Audit of Municipal Accounts	3,660.70
State Examination of Retirement System	233.06
Smoke Inspection Service	281.26
County Tax	23,043.47
Tuberculosis Hospital Assessment	10,063.38
Overlay	22,840.91
Gross Amount to be raised	$921,627.54
Less Town Income, over estimates and Transfers of Available Funds	257,284.73
Net Amount to be raised	$664,342.81
Net amount raised by Taxation on Polls and Property as follows:	
On Real Estate	$600,504.65
On Personal Property	53,367.86
On Polls	10,438.00
Fractional differences	32.30
	$664,342.81
On Sewers	4,529.37
On Interest on Sewers	1,399.49
On Gypsy Moth	559.10
On Water Liens added to taxes	3,572.17
	$674,402.94

TAXES OF STATE, COUNTY AND TOWN COMMITTED TO THE TAX COLLECTOR

February 2, 1943	On Sewers	$ 110.72
March 29, 1943	On Sewers Committed in Advance	219.36
	On Interest on Sewers Committed in Advance	4.34
	On Sewers Committed in Advance	478.67
	On Interest on Sewers Committed in Advance	9.41
April 13, 1943	On Polls	10,438.00
May 12, 1943	On Sewers Committed in Advance	47.00
	On Interest on Sewers Committed in Advance	.78
June 26, 1943	On Real Estate	600,536.38
	On Personal Property	53,368.43
	On Water Liens Added to Taxes	3,572.17
	On Sewers	4,529.37
	On Interest on Sewers	1,399.49
July 28, 1943	On Sewer Paid in Advance	68.25
August 4, 1943	On Sewer Paid in Advance	97.64
August 25, 1943	On Sewer Paid in Advance	88.39

September 20, 1943	On Sewer Paid in Advance	280.51
October 5, 1943	On Sewer Paid in Advance	137.97
	On Interest Paid in Advance	.08
October 30, 1943	On Sewer Paid in Advance	68.25
	On Interest Paid in Advance	.23
November 1, 1943	On Sewer Paid in Advance	64.65
	On Interest Paid in Advance	.25
November 22, 1943	On Sewer Paid in Advance	71.97
	On Interest Paid in Advance	.42
December 15, 1943	On Omitted Polls	70.00
	On Sewers Paid in Advance	57.59
	On Interest Paid in Advance	.49
December 20, 1943	On Sewers Committed in Advance	110.43

TAX RATE PER ONE THOUSAND

$41.00

ABATEMENTS

Levy of 1929	On Real Estate	$ 47.50
Levy of 1932	On Real Estate	.87
Levy of 1933	On Real Estate	11.25
Levy of 1935	On Real Estate	24.29
Levy of 1936	On Real Estate	71.20
Levy of 1937	On Real Estate and Personal	132.85
	On Polls	2.00
Levy of 1938	On Real Estate and Personal	132.02
	On Polls	44.00
Levy of 1939	On Real Estate and Personal	775.29
	On Polls	130.00
Levy of 1940	On Real Estate and Personal	246.58
	On Polls	220.00
Levy of 1941	On Real Estate and Personal	733.65
	On Polls	616.00
Levy of 1942	On Real Estate and Personal	2,924.40
	On Polls	272.00
Levy of 1943	On Real Estate and Personal	14,040.76
	On Polls	2,988.00

MOTOR EXCISE COMMITTED TO TAX COLLECTOR

February 24, 1943	$ 3,239.93
May 5, 1943	4,427.54
August 2, 1943	8,949.98
September 8, 1943	1,514.34
October 11, 1943	362.54
November 16, 1943	184.21
December 21, 1943	121.50

ABATEMENT OF MOTOR EXCISE

Levy of 1937	$ 48.94
Levy of 1938	51.33
Levy of 1939	403.13
Levy of 1940	473.32
Levy of 1941	738.66
Levy of 1942	667.71
Levy of 1943	361.47

SPECIAL TAX COMMITTED TO TOWN ACCOUNTANT

City of Lynn, Water Department 756.45

Respectfully submitted,

GEORGE H. MASON,
ALBION R. RICE,
FRANK EVANS, JR.

Report of the Sealer of Weights and Measures

December 31, 1943

Board of Selectmen
Town Hall
Saugus, Mass.

Gentlemen,

I submit the following report for the year ending December 31, 1943.

Scales	Pounds	Sealed	Condemned
Platform	Over 5000	2	
Platform	100 to 5000	2	
Counter	under 100	5	
Spring	100 to 5000	4	
Spring	under 100	29	
Computing	under 100	36	
Prescription		3	
Liquid Measures		12	
Fuel Baskets		8	
		40	6
Liquid Measuring Devices		9	
Gasoline Meter Systems		21	
Tank Truck Meter Systems			
Grease Measuring Devices		171	6

TRIAL WEIGHING OF COMMODITIES PUT UP FOR SALE

	Total	Tested Correct	Under	Over
Bread	150	126	11	13
Butter	100	98	2	
Coal (in transit)	4		1	3
Flour	60	51	9	
Lard	32	26	4	2
Meats and Provisions	110	98	12	
	456	399	39	18

Inspections Made	
Paper or fiber Cartons	86
Peddlars Licenses	6
Coal Certificates	12
Marking of Bread	150
Marking of Food Packages	452
Peddlars Scales	6
Ice Scales	4
Oil Jars	26
	742

Retests Made after Sealing	
Gasoline Meter Systems	20
Scales all types	36

Respectfully submitted,

ALFRED H. WOODWARD,
Sealer of Weights and Measures

Report of the Superintendent of Public Works

To the Honorable Board of
Selectmen
Town Hall
Saugus, Massachusetts

Gentlemen.

The Public Works Department, with the appropriation to its several divisions, operated through 1943 and returned small balances to the Surplus Account. Due to the increase in unforseen work we have been unable to replenish our stock as has been done in past years.

Ash Division

It has been necessary in 1943 to greatly increase the number of collections through addition of new developments and sections of the town where no collections had been made in the past. The work of this division has now increased so much that it is necessary each week to put on an additional truck and four men or to work the regular crew on Saturdays and pay them overtime. The truck is nine years old and is now in such condition that it is constantly breaking down and is expensive to repair and maintain. The capacity is 6.3 cu. yds. and we must make eight to ten trips daily to the dumps. I recommend the purchase of a new 2½ ton chassis and a 10 cu. yd. dump body with side loading. With this we will cover more mileage and six trips to the dump would equal ten of the present truck thereby saving on gasoline and especially rubber. Due to travel over dumps we use many tires each year on this work.

Highway Division

The work of this division and all divisions of the Public Works Department is increasing each year. Though handicapped by lack of labor we have maintained the roads. Inasmuch as most of our roads are of secondary construction having no drainage installation we must use many tons of patching. The sides of the roads must also be built up with gravel. The purchase of the grader in 1943 has helped considerably on this work and on resurfacing. The gutters or shoulders of streets have been cleaned and straight edged, mud has been removed and replaced with gravel. This grader will be put to work on many streets in 1944. There has been so much repair work in the water division that I have had to take men from the Highway division to assist them. At times there is but two to three men to do the Highway work.

In the past this division has had men from the Welfare and has hired extra men so that a crew could be working about three months on cleaning of basins. Those men are not available for such work now and we could only clean such basins as we considered to be in the worst condition or on main streets that must be drained quickly. Highway men have also had to assist on Sewer Construction, Chapter 90 Maintenance, Ash Collection, etc.

We have made about one hundred street signs which have been placed on unaccepted streets and a few on accepted streets. In 1944 many more will be placed. We hope to have all unaccepted street signs placed which gives the street name and "Private Way, Dangerous Passing" on each. This is in accordance with the law.

In September 1943 I made an inspection of streets in the town and reported their condition to the Board of Selectment. All of them need repair or maintenance work as many of them have no drainage system installed. The necessary maintenance work would run into many thousands of dollars. Some of them are in such condition that

only a reconstruction job will correct.

We have twelve square miles to cover with about one-hundred and fifty miles of roads. We have but eight men for this work. When men have to be assigned to other work we have less. Highway Departments of many other towns of comparable size and population have a roster of eighteen to forty employees. The addition of the grader and International Truck purchased this year has been of great value to this department.

Snow and Ice Removal

Although we had some of the worst storms, especially ice condition, in forty years according to the Weather Bureau report our cost for 1943 was only $6,599.74 which includes labor, repair, maintenance and necessary supplies. The method of starting with the storm as used in Saugus and continuing through enables us to keep the streets cleared. Citizens from other Cities and Towns have phoned to compliment the department on the way snow is removed and ice conditions sanded.

Resurfacing

The entire amount appropriated for this work is for materials only. Labor is by the Highway crew or hiring of extra men and paid from the Highway budget. In 1943 on all roads resurfaced we have built up the sides with gravel and then resurfaced from curb to curb or grass plot. By this method we have increased the width of the traveled surface from eight to fifteen feet. Before resurfacing this way on such streets as Jackson and Ballard at places it was not possible for two cars to pass on the surfaced section.

In 1943 we resurfaced over 81,000 square yards of streets. This does not include yardage for all intersections of streets adjoining work or spot resurface of bad sections such as Lincoln Avenue, Central Street, Winter Street and others. The new grader has enabled us to do quicker work with less men.

Water Division

This division work has also increased in service and maintenance. In 1943 we billed 564 accounts for repairs, maintenance and services that brought in an income of $4,218.63. It has been necessary to use highway employees to help on all water division work in order to keep up with applications and orders by takers. Our crew on services must be kept at this work constantly.

We have had a number of water main breaks during the year and a great amount of water has been lost. The first of the year there was a bad leak in the Golden Hills section. With the assistance of the M.D.C. water men, employees of the City of Melrose and of the Hersey Meter Company we tried to locate the leak. We were several weeks on this and finally found it in Claremont Road. The pipe had broken and water was pouring out under the ice into the pond about twenty-five feet from the break. We were about twenty hours repairing this. There are many leaks in the system and we should have enough men in this division so that a crew can be used to locate and repair them. The locating must be done at night while takers are not drawing water. I also find that at break locations the valves and gates do not work and it is impossible to shut off the water for repair. This crew can be digging up, clean, repack and reinstall so that if breaks occur in mains the water flow can be shut off properly.

We have cleaned, repaired, and tested 450 meters that have been accumulating and reinstalled about 300 of them in 1943. Many of the meters in homes are not working. I reccomend a new meter room with a meter testing machine that will test three to four meters at a time. In order to bring the meter system up to date we should have two men constantly on this work.

There is a tremendous amount of water used for fire control and flushing of hydrants to clear the water. There should be an appropriation set up for rental per hydrant to be paid to water income. Until this is done this division will not show a proper profit.

Sewer Division

In 1943 we completed the sewer construction on Main Street to Summer Street and constructed the lateral on Grove Street. Two direct connections were made upon request of the Board of Health, one of which was previously on the East Saugus private sewer lines and one that was not constructed when the line was laid in Cliftondale.

There are 255 service connections now in operation that brought in an income of $2,047.54 to the town.

There are many leaks in the system that must be repaired, therefore a crew should be set up in the Sewer Division for such maintenance and repair work. We are pumping more sewage for the 255 connections than the water supply to the entire town daily. When these leaks are repaired the pumping cost will decrease in proportion. There should be a man appointed to maintain and run the sewer station. This can be the foreman of any crew set up for sewer work.

Chapter 90 Maintenance

Under the supervision of the district engineer we have maintained and resurfaced some of the Chapter 90 roads, repaired fences, rebuilt culverts and corrected flood condition in some locations. This work has been done in 1943 on 7,050 linear feet of road and 20,320 sq. yds., resurfaced with our appropriation and the amount appropriated by the State.

General

I recommend that the town appropriate a sum of money to be set up as a Machinery Fund from which the Selectmen through bids can purchase trucks and equipment. Up to this year the age of our present trucks run from 1924 to 1939. Most of them should be replaced with new.

I cannot speak too highly in praise of the personnel of the Public Works Department. In the past much of the work has been done by extra help. In this war period the men have worked many hours overtime especially in emergency. They have all understood the condition and have worked hard on all jobs of the entire department.

The report of the Town Engineer of the Department of Public Works will be found on another page.

Very truly yours,

CARL E. CHAPMAN
Acting Superintendent
Public Works Department

Report of the Town Engineer

Mr. Carl E. Chapman
Acting Superintendent
Public Works Department
Saugus, Massachusetts

Dear Sir:

I am submitting report of the Engineering Department and a division of time on this work for the year 1943.

Services

January to December, 77 days
Main Street, 750 linear feet—8″—4 M.H.—10 Services
Grove Street, 300 linear feet—8″—2 M.H.—8 Services
Various Sewer Connections

Water Mains

January to December, 20 days

Greystone Road, 900 linear feet —6″ C. I.—1 Hydrant
Marion Road, 600 linear feet—6″ C.I.
Juliette Road, 650 linear feet—6″ C.I.—1 Hydrant
Franklin Square, 35 linear feet —12″ C.I.
Longwood Avenue, 365 linear feet—6″ C.I. —1 Hydrant
Sunnyside Park, 1 Hydrant
Essex Street, 1 Hydrant

Office

January to December, 31 days indexing plans, estimates and general office work.

Chapter 90 and Mosquito Control—One man, 125 days.

Highway—24 days
Drainage—29 days
Assessors—23 days
Acceptances—13 days
Street Lines—4 days
Cemetery—13 days
Miscellaneous—15 days

Total of 249 days covering work for the Public Works Department, Assessors, Cemetery and Miscellaneous.

Respectfully submitted,

JOHN DYER,
Town Engineer

Report of Cemetery Commissioners

William Elwood Ludden, our Associate, who had been a valued member of the Board for over thirty years, passed away early in February. He will be sorely missed by his associates and it will be a long time before his place can be filled. The Commissioners met with the Board of Selectmen, as required by law, and Mr. Paul J. Hayes was unanimously elected to fill his unexpired term.

The Board has had much to contend with during the past year, the first thing being the laying out of a World War II Veterans' Lot. The only large space available is the Meadow, so called, which can be laid out to accommodate some three hundred graves, but at considerable expense to the Town. However, in these times a reasonable expense should not be questioned, when it is known that many of our over 1,500 sons of Saugus will require a resting place before Peace comes again. An article has been inserted in the Warrant asking for a proper appropriation.

Again, and quite important, is the lack of toilet facilities at Riverside. The Board of Health is cognizant of the conditions and insists that proper facilities be installed as soon as possible. It is the opinion of the Commission that the house on the property recently purchased is the most economical solution of this problem, as at small expense toilets could be installed, and it would make a much better office than the old building now occupied, which has no cellar.

The old question of investment of Perpetual Care Funds is always before the Board and while we have no control of the investment of these funds it does seem that with United States Bonds yielding 2½%, funds should not remain invested at 1¼%. The increased income would help pay, very materially, for the care of the Cemetery.

The receipts of the Cemetery were again satisfactory and the care of the same costs the Town no appreciable amount.

Respectfully submitted,

HENRY A. B. PECKHAM,
Chairman
BENJAMIN A. FULLERTON
PAUL J. HAYES

Report of the Board of Selectmen

The ever-increasing demand for public services due to normal and war-time necessities has all but taxed our reduced manpower and resources.

The many departments under our jurisdiction can be hardly expected to meet the emergencies and maintenance supervision ordinarily possible.

The citizens in a great measure have been conscious of this and have not demanded service to which they have been ordinarily accustomed. We want to thank the personnel for their willingness to operate long hours night and day in carrying out the various duties assigned them without complaint.

The Board has given long and serious consideration to our Water problem. The fact finding Water Survey Committee headed by Albert C. Day, are working earnestly to seek a solution. The towns people will have a comprehensive and clear picture of our water situation when the final recommendations are made.

Post War Development and similar problems are now before your board. The Public Works Department has set up Engineering data covering vital and essential details of drainage, sewers and highway development when the war is over. This program will be ready when manpower and relief for post-war unemployment is before us.

The town has accepted many more streets which need some construction to make them suitable for safe travel. Support should be given to permit grading and light surface treatment. Attention should be given to the necessity for added pesonnel to vital maintenance service for our Sewer Department if the large investment made here is to be protected. We want to commend and thank the Victory Fair Committee and all those responsible for its success. It has had far reaching results in food production as a vital war effort and its contribution to a self sustaining community. The honor roll committee for World War II is proposing an article to be presented the Annual Town Meeting. Our over-all financial affairs and State Auditors report reflects a gratifying improvement in Town control and should be encouraging to all our citizens. We feel proud of our small part in its accomplishment.

In conclusion we wish to again pay tribute to our employees who are waging a decisive victory against the enemies of all mankind. In the far flung outpost we send them our best wishes and a fervent prayer for their safe return.

HAROLD P. RICE,
Chairman

GEORGE H. QUARMBY
WILLIAM S. OLIVER

Report of the Board of Fire Engineers

January 1, 1944

To the Honorable Board of Selectmen and the Citizens of the Town of Saugus:

We herewith submit the annual report on the personnel, conditions and activities of the Fire Department for the year ending December 31, 1943.

ROSTER

Chief

George B. Drew

Captain

Joseph L. Maguire

Lieutenants

Ralph E. Berrett
Albert F. Jervis

Permanent Firemen

Harold Atkinson
Alfred A. Bird
Warren Newhall
Norman Hull
George Parrott
Leo Cahill
Guy Collins
Frank Beckford
Robert Jacobs
Robert Champoux
*Charles Ryder
Leslie Hitchings, Military Substitute

Call Firemen

Lewis O. Gray
Randolph Popp
Fred Chesley
Peter Walzer
Lewis Richardson
Joseph Vatcher
*Walter Wetmore
Harold Ridings
John Cahill
Arthur Gustafson
*George M. Berrett
Theodore Frieswyk
*Robert Griffin
Edwin Holmes
Arthur Price
Paul Corson
Hubert Connolly

Board of Fire Engineers

Harold Rice, Chairman
George Quarmby
William Oliver

* Denotes in the Armed Forces of the U. S.

During the year 1943 the Fire Department responded to 609 Alarms and calls for fires and other duties. There were 111 box alarms; 498 telephone calls, of which 41 were followed by box alarms. 55 of these calls were needless or false.

The apparatus traveled a total of 4210 miles in responding to calls. Engine No. 1 went 179 miles, Engine No. 2, 544 miles, Engine No. 3, 1513 miles, Engine No. 4, 1523 miles, Ladder No. 1 went 451 miles. The Chief's Car traveled 8,210 miles in responding to alarms and in the performance of other duties.

The assessed valuation of buildings, autos, trucks, the insurance on buildings, automobiles and their contents, etc., were, as nearly as possible ascertained as follows:

Assessed valuation of buildings, autos, trucks, etc.	$143,950.00
Insurance on buildings, etc.	351,750.00
Loss on buildings, motor vehicles, etc.	19,857.00
Insurance paid for losses on buildings, etc.	18,934.00
Estimated value of contents	90,418.00
Insurance on contents	37,280.00
Loss on contents	25,601.00
Insurance paid for loss on contents	3,479.00

During the year 19,150 feet of 2½ inch hose, 15,050 feet of 1½ inch hose, and 112,900 feet of ¾ inch hose was used to extinguish fires, a total of 147,100 feet of hose. Of the above hose used 91,200 was used at brush, dump and wood fires. There were 884 feet of ladders used and 23 tanks of oxygen with the oxygen tent and

other medical and first aid appliances.

The fire apparatus Engine No. 2 and Engine No. 4 are in fair condition, the ladder truck is in good condition except for needing to be repainted. The spare engine, the Seagraves is being overhauled.

During the year the new Mack 1000 gallon pump was delivered, this being known at Engine No. 3, also a new car was purchased for the Chief.

The Fire Department has done excellent work in keeping the fire loss down to such a small amount approximately $45,000.00 when it is noted that the department must cover a large territory, nearly 11½ square miles and do so with a small number of men to man the apparatus and extinguish fires.

We recommend that the program calling for the installation of hydrants every year be continued as there are several parts of the town where hydrants are too few and far between.

In conclusion we wish to thank the Honorable Board of Selectmen, Superintendent of Public Works Department, Carl Chapman, Chief John T. Stuart of the Police Department, all the Town Officials and the Citizens of Saugus, who, by their co-operation have aided this department to maintain a high degree of efficiency.

Signed by the Chief

GEORGE B. DREW

Signed by the
Board of Fire Engineers

HAROLD RICE,
Chairman
GEORGE QUARMBY
WILLIAM OLIVER

Report of the Forest Fire Warden

January 1, 1944

To the Honorable Board of Selectmen and the Citizens of the Town of Saugus:

I herewith submit the annual report of the Forest Fire Warden for the year ending December 31, 1943.

During the year 1943 there were 191 brush and woods fires, and 113 grass fires.

During the year 91,200 feet of hose was stretched and used to extinguish these fires.

Respectfully submitted,

GEORGE B. DREW,
Forest Fire Warden

Report of the Police Department

January 1, 1944

To the Honorable Board of Selectmen:—

It again becomes my pleasure to present to you my Thirteenth annual report of the Police Department during the year 1943.

The Department consists of a Chief, one Captain, one Lieutenant, and eleven Patrolmen, and five Reserve Officers. There are forty-five Special Police Officers, and Forty Auxiliary Police Officers. Of this amount nineteen of them are equipped with uniforms, and are capable of doing regular Police work in case of an emergency. There are also the watchmen at the Lynn Water Shed, who are Special Police Officers. There are

eight in this group.

The Roster of the Police Department is as follows:—

Chief
John T. Stuart

Captain
Henry P. Wheaton

Lientenant
Roland E. Mansfield

Regular Patrolmen
James P. Sullivan
Clarence H. Berrett
William MacDougall
Joseph A. Lambert, Jr.
James F. Maher
Thomas F. Spencer
Walter F. Neal
William F. Cahill
Ernest A. Dunham
Howard P. Berrett
Carl G. W. Pearson

Reserve Patrolmen
Edgar McKenney
Walter J. Elsmore
Rosario Buchiere
Edward Newbury
Anthony McNeil

Police Matron
Mabel D. Murdock

Daily reports of Officers show the following:— Complaints and reports received 1736. Assaults 10, Women and Girls accosted 6, Larcenies 105, Breaks 52, Articles lost 55, Articles found 57, Windows broken 51, Property damaged 50, Autos stolen 12, Stolen automobiles recovered 16, Reports of dru ken persons, Disturbances 50, Domestic trouble 39, Prowlers and Peepers 38, Missles thrown 20, Dogs lost 57, Dogs found 76, Dogs Barking 58, Bitten by Dogs 42, Birds and Animals killed by Dogs 27, Animals killed 53, Persons reported as missing 49, Missing persons found 50, Holes in Sidewalks and Streets 16, Playing in Streets 16, Notified or investigated for other Authorities 149, Doors and Windows found open 180, Lights found burning 33, Conveyed to Hospitals 217, Conveyed from Hospitals 65, Fires discovered or responded to 35, Investigations made 521, All Others 841. Total 3,078.

During the year 1943 there were 222 arrested. Of this amount 205 were males, 17 females and 15 juveniles.

Dispositions of the year's arrests are as follows:—Fined 105, Filed 89, Releases 54, Dismissed 18, Costs 4, House of Corection 7, State Farm 1, Shirley Industrial School 2, Probation 35, Cases appealed 10, Grand Jury, 13, Nol-Prossed 2, Turned over to Military Authorities 2, Arrests for Out of Town Police 119.

In conclusion I wish to thank the Honorable Board of Selectmen, the several Town Officials, and all other good citizens of the Town who by their cooperation, and good will, aid me in maintaining the high degree of efficiency that our Police Department ranks. I also want to thank the Justices of both the Saugus Trial Justice Court, and the Lynn District Court for their cooperation during the past year. Last, but not least I want to thank all the members of the Police Department for the wonderful work that they have done in the past year in keeping the efficiency of the Department at a high standing.

Respectfully submitted,

JOHN T. STUART,
Chief of Police

Report of the Superintendent of Buildings

December 31, 1943

The Honorable Board of Selectmen,
Town Hall
Saugus, Massachusetts

Gentlemen:

I herewith submit my report as Superintendent of Buildings for the year ending December 31, 1943.

The following report is a list of the Type, Number and Value of permits issued during the year.

Type	No.	Value
Dwellings	42	$176,400.00
Garages	34	11,405.00
Alterations and Repairs	158	46,677.00
Hen houses and other out buildings	58	5,942.00
Boiler Rooms	2	600.00
Green Houses	1	500.00
Barn	1	1,500.00
Chimneys	3	560.00
Foundation	7	1,440.00
Excavations	33	0.00
Demolish	11	0.00
Signs Over Side Walk	9	0.00
Side Walk Gas Pumps	1	0.00
	360	$245,024.00

I have turned over to the Town Treasurer the total sum of $754.00 received for permits issued during the year.

I wish to thank all departments for their cooperation in this work.

Respectfully submitted,

MELBOURNE MacLEOD,
Superintendent of Buildings

Report of The Soldiers' Relief Department

January 10, 1944

To the Honorable Board of Selectmen,
Town Hall,
Saugus, Massachusetts,

Gentlemen;—

It is my duty and privilege to submit my third Annual report for the Soldiers' Relief department and in conformity with the trend of the times will try and make it as brief as possible.

Contrary to anticipated needs, the appropriation granted last year was not used, making it possible to return a sizeable amount unexpended.

Discounting the fact that there was a large surplus unexpended, due consideration should be given to the great number of members in the armed forces having left from Saugus. Some of these have already been discharged, and more will be coming back this coming year. Until such time as adjustments can be made to rehabilitate them, the only recourse will be application for help from this department. I am, therefore, asking for a much larger amount than was granted in 1943.

The demands made upon this department alone cover mostly widows, orphaned children, and disabled veterans. The War industries having absorbed all those who are physically able to perform work of any kind. There were, of course, emergency grants to veterans who were sick and in need temporarily. The case load of the department numbered about 58 cases with help to 112 persons. The average weekly cases were 18, with an addition of 19 monthly cases who had small incomes, but help is supplemented by State and Military Aid.

The War Allowance for the families of those now in servie has been very heavy in comparison to a check with other towns of similar size. Relief is granted in War Allowance on a temporary basis until Federal allowances were granted. Most of this money is returned by the State annually. There is considerable detail and bookkeeping to each case and all investigations are followed up by the State Department.

The duties of the office cover investigations with visits to hospitals, institutions, and in some cases trips to outlying towns and cities for necessary data required by the Commissioner, the results of some of the information received has been helpful in many instances for future use. The office has been open daily for consultation and advice, the work is interesting and I have tried to be impartial in a fair and honest treatment to the deserving.

In closing, I wish to thank your honorable body for the many considerations extended, and to the other departments in the Town Hall for their cooperation and help.

Respectfully submitted,

N. V. BARTLETT,
Agent

Report of the Planning Board

To the Citizens of the Town of Saugus

The Planning Board is pleased to submit its annual report for the year ending December 31, 1943. Membership and organization for the year has been as follows; Chairman William H. Robinson, Clerk Jack Meeker, H. Warren Butler, Frank A. Green and Walter L. Roy.

The board has held its regular meetings every Monday and has held the necessary hearings on all articles found in the annual and special town meeting warrants.

The two new housing developments on upper Central St. are nearing completion and are the first two developments in town that have not cost the taxpayers money. All costs for streets, water, cement sidewalks was borne by the developers. We are one of the few communities in this section of the state that compel any new developer to post a performance bond to do this work.

The Planning Board has spent considerable time in the past year discussing the condition of streets, water and sewerage and we recommend that some definite program should be started to remedy this condition: Setting up an account whereby taking one street a year and install new water mains and sewerage if necessary and then grade and install a permanent surface. Our present practice of patching streets year in and year out is expensive.

This board also suggests that the Town Meeting appoint a committee to investigate and invite industry into the town. Saugus has some very good sites for small manufacturing and if a few could be persuaded to come to Saugus it would relieve some of the tax burden on our home owners and help build up our town.

In closing we wish to take this opportunity to express our sincere appreciation to the Town and the other Town departments and committees who have assisted us during the last year.

Respectfully submitted,

WILLIAM H. ROBINSON,
Chairman
JACK A. MEEKER, Secretary
H. WARREN BUTLER
FRANK A. GREEN
WALTER L. ROY.

Report of the W. P. A. Sponsor's Agent

December 31, 1943

Honorable Board of Selectmen
Town Hall
Saugus, Massachusetts

Gentlemen:

The W. P. A. which started in Saugus in 1936 came to a close on March 2nd of this year with a total town expenditure of $1,854.60.

Due to the curtailment of workers and the fact that private enterprise was prosperous the only projects which operated in 1943 were Sewers, Civilian Defense, Commissary and Federal Music with an average personel of 33 workers.

Our W. P. A. workers received $4,779.14 in the form of payroll checks from the Federal Government exclusive of Commissary and Federal Music which were State-Wide projects.

During 1943 the Sewer project completed the installation of the sewer for the Roby School; the Civilian Defense project made up maps and records for use in connection with the local civilian defense organization; and the Commissary store gave out various items of food and clothing to the needy families of Saugus.

Very truly yours,

CARL E. CHAPMAN,
Acting Sponsor's Agent

Report of the Trustees and Staff of the Saugus Public Library

The year 1943 has been marked by a complete change of personnel in the library. On July first, the resignation of the librarian, Miss Vivian Copp, took effect, and Mrs. Alice Hamilton Boyd was appointed by the trustees to take her place. At the same time, the assistant librarian, Mrs. Jean Shackelford, announced her resignation to be effective on August first. The trustees thought it advisable to have two full-time assistants to replace Mrs. Shackelford and a number of part-time workers who had been previously employed in the Main Library and its branches. Accordingly, Mrs. Marjorie P. Walkey was appointed as full-time assistant, beginning September first, and Mrs. Alice P. Merriam, a Simmons College Library School graduate, joined the library staff on August ninth. Mrs. Merriam was assigned to work half the week at the Cliftondale Branch, and the remander of the week to do cataloging and general work at the Main Library. This arrangement was fairly satisfactory, and Mrs. Merriam immediately started a project for cataloging the permanent collection of books at Cliftondale. This had never been done in that branch, and in the opinion of the librarian, was sorely needed. The project is, however, still to be completed, for Mrs. Merriam, for purely personal reasons, resigned rather suddenly on December ninth. The library is, therefore, at the present time, carrying on with two permanent and several part-time workers. We are hoping to recruit our staff soon after the New Year.

The circulation of books this year in the Main Library shows only a very slight loss over last year, which is remarkable, as nearly all libraries are noticing the slump which always accompanies excessive business activity. We feel that our continuing fairly good circulation is due to two

factors: one, that we have been able to supply most of the desirable new books, even though not in sufficient quantities; and two, that the population of the town is greatly increased by the influx of war-workers in the nearby defense plants. The registration figures of the past few months bear out this contention, and many of the new people are registered from the various Defense Homes subdivisions here.

A summer reading contest was held for the children, as usual. It was rather more successful in the Cliftondale and East Saugus branches that it was at the Main Library, as many of the children at Saugus Center were away during the summer. The idea was, generally speaking, to promote knowledge of manners and customs of foreign lands. The children were required to give brief reviews of the books read, and their names were posted with a brightly colored foreign flag for each five books read. Prizes of blue and red ribbon rosettes were given to those who had read the greatest number of books.

The North Saugus Branch Library has been improved greatly this year by the addition of new book-shelves. These not only improve the appearance of the place, but give greatly enlarged book space. We have accordingly, been able to send a much larger deposit of books to this Branch, and the circulation there repaid us by showing a noticeable increase almost immediately. Mrs. Moses, the branch librarian, is greatly interested in the work, and is supplying the needs of her borrowers, with nearly all of whom she is well-aquainted. We hope to continue to co-operate with her in building up this Branch.

On September seventeenth, the librarian called a general staff meeting, for the purpose of acquainting the branch librarians with the new assistants at the Main Library, and to iron out several small wrinkles in the various parts of the library system. At that time, about twenty-five new books from the fall list were presented for staff inspection, and brief reviews given. A meeting of this type seemed to be rather an innovation to many of the staff members, but was favorably received. We hope to repeat this from time to time.

For Children's Book Week this year, the Boys' and Girls' Room was decorated with new paper draperies and colorful posters. Mrs. Walkey, assisted by Barbara Henderson, gave a Story Hour on Wednesday afternoon at which forty-six children were present. Book marks were given out, and a number of new juvenile books were exhibited on which the children were allowed to place reserves.

The librarian has attended meetings of the Boston Book Review Club, and with other members the staff, has also been present at the Book Fair, the Round Table of Children's Librarians, where Miss Alice Jordan reviewed the season's new books for children, and the North Shore Library Club, at which the librarian from Brookline spoke on "The Library as a Civic Force." From all of these meetings and conference, we feel that we have gained in knowledge and inspiration.

The librarian wishes at this time to thank the trustees and all of the workers on the library staff for their cooperation and kindness during the last six months.

Respectfully submitted,

ALICE HAMILTON BOND,
Librarian

American Library Association Form of Statistics

Annual Report for the Year Ending December 31, 1943

Name of Library—Saugus Free Public Library

Town—Saugus, Massachusetts

Librarian—Alice Hamilton Boyd

Date of Founding—1887

Population Served—16,194

Assesed Valuation—$15,623,323

Library Appropriation per Capita —$.666

Total Number of Agencies—6
Consisting of:
- Main Library
- Cliftondale Branch
- East Saugus Branch
- North Saugus Branch
- Lynnhurst Branch
- High School

Hours Open for Lending and Reference:
- Main Library—34½
- Cliftondale—21
- East Saugus—10½
- North Saugus—4
- Lynnhurst—3
- High School—828 (hours per school year)

Book Stock

Volumes at beginning of year	24,748
Volumes added	1,479
Volumes withdrawn	1,930
Total	24,297

Circulation Record

Main Library	29,791
Cliftondale	28,053
East Saugus	8,455
North Saugus	3,483
Lynnhurst	3,003
High School	2,870
Total	75,655

Registration Record

Registration Record 1943

Main Library	557
Cliftondale	301
East Saugus	117
North Saugus	37
Lynnhurst	24
Total	1,036

Registration Record Totals

Main Library	2,242
Cliftondale	1,475
East Saugus	399
North Saugus	135
Lynnhurst	78
Total	4,329

Trustees
- Albert R. Magee, Chairman
- Leverett B. Mears, Secretary
- Walter D. Blossom
- Ashton F. Davis
- Kaler A. Perkins
- Chauncy V. Whittredge

Staff
- Alice Hamilton Bond, Librarian
- Marjorie P. Walkey, Assistant Librarian
- Alice M. Lang, Branch Librarian Cliftondale Branch Library
- Aginess I. Blossom, Branch Librarian, East Saugus Branch Library
- Maude Moses, Branch Librarian, North Saugus Branch Library
- Anna Swanson, Branch Librarian, Lynnhurst Branch Library

Hour Workers
- Mrs. Elizabeth Fleuriel
- Barbara Henderson
- Elaine MacLaren
- Dorothy Sproul
- Thomas Courant
- John Oljey

Report of the Board of Health

To the Citizens of the Town of Saugus:

The Board of Health herewith submits its annual report for the year ending December 31, 1943.

The health of the public in general, from the standpoint of contagious disease has been most excellent, which fact of itself lends proof to the feeling that, as has been stated before, the appropriation of our department is well expended in giving our citizens that most valuable possession, life and good health.

By constant effort, quarantine and search for contagious disease on the part of the members and agents of the department, we find that at present we have but six patients in hospitals for the treatment of tuberculosis—a record which in times of stress as at

present, speaks for itself. Also of interest because of the new regulation of the State Department of Health increasing cost in our tuberculosis hospitals to rate of $10.50 per week as compared to the present rate of $9.10 per week. May this fact alone be of interest to those who figure health in terms of dollars and cents.

The Clinic for the prevention of Diphtheria has functioned as one of our most essential and vital efforts toward the ultimate elimination of this dread disease. The past year but one case has been reported—that in an untreated person and most probably by contact with an outside carrier.

After much thought and several joint sessions of the Board and its agents, a new system of Rules and Regulations were adopted, duly advertised and are now in process of printing. All of which with the adoption of new State Health Rules and Regulations, leads us to a new plan consistent with uniform control and regulation of contagious disease, food, food handlers, keeping of livestock and all such which may in any way affect the health of the citizens of the Commonwealth.

The problem of proper disposal of sewerage in the town is still in some areas not as yet relieved from that chaotic condition which has existed for so many years while others areas covered by our new sewer system has found it to be a blessing in disguise. The Board of Health sincerely hope that further extension of such system will be possible and with all due haste be extended to those areas most desperately in need of relief.

The Board of Health appreciates the honest endeavor of its agents, their dependability and interest in carrying on the work of the department, which has increased and redoubled itself many times in the past few years, due in part to the Boards desire to function as a department worthy of its purpose in all phases of preventative medicine and to completely carry on its part in the everlasting battle between life and death, and the preservation of mans most precious possession — good health and the freedom from disease.

Respectfully submitted,

DR. JAMES A. CLARK,
Chairman

DR. LEROY C. FURBUSH,
Health Officer

MR. RICHARD J. SPENCER,
Secretary

Report of the Board of Public Welfare

To the Citizens of the Town of Saugus:

The Board of Public Welfare submits its annual report for the year ending December 31, 1943 on its several divisions:

TEMPORARY AID

Appropriated at the Annual Town Meeting		$ 25,000.00
Refunds		55.85
		$ 25,055.85
Accounts Receivable from State of Mass.	$ 1,214.88	
Accounts Receivable from Cities and Towns	705.25	
Accounts Receivable from Individuals	500.27	
		2,420.40
		$ 27,476.25

Expenditures for 1943		12,124.09
		$ 15,352.16
Town Appropriation		$ 25,000.00
Accounts Receivable	$ 2,420.40	
Returned to Surplus Revenue	5,581.76	
Transferred to Old Age Assistance	7,350.00	
		15,362.16
Net Cost to Town		$ 9,647.84

AID TO DEPENDENT CHILDREN — AID

Appropriated at the Annual Town Meeting		$ 5,000.00
Refunds		42.50
Federal Grants		1,417.25
		$ 6,459.75
Accounts Receivable from State of Mass.	$ 3,482.46	3,482.46
		$ 9,942.21
Expenditures for 1943		6,459.75
		$ 3,482.46
Town Appropriation		$ 5,000.00
Accounts Receivable	$ 3,482.46	
Returned to Surplus	301.80	
		3,784.26
Net Cost to Town		$ 1,215.74

AID TO DEPENDENT CHILDREN — ADMINISTRATION

Appropriated at the Annual Town Meeting	$ 370.00
Federal Grants	410.55
	$ 780.55
Expenditures for 1943	755.60
Returned to Surplus	24.95
Net Cost to Town	$ 345.05

OLD AGE ASSISTANCE — AID

Appropriated at the Annual Town Meeting		$ 45,000.00
Transfer from Welfare		7,000.00
Federal Grants		40,726.27
Refunds		959.39
Recoveries		153.97
		$ 93,839.63
Accounts Receivable from State of Mass.	$ 36,076.72	
Accounts Receivable from Cities and Towns	1,041.62	
Accounts Receivable—State Meal Tax	1,382.06	
Recoveries	583.04	
		39,083.44
		$132,923.07

Expenditures for 1943		92,863.48
		$ 40,059.59
Town Appropriation		$ 52,000.00
Accounts Receivable	$ 39,083.44	
Returned to Surplus	976.15	
		40,059.59
Net Cost to Town		$ 11,940.41

OLD AGE ASSISTANCE — ADMINISTRATION

Appropriated at the Annual Town Meeting	$ 1,200.00
Transfer from Welfare	350.00
From Reserve Fund	100.00
Federal Grants	1,375.80
Refunds	3.50
	$ 3,029.30
Expenditures for 1943	2,960.92
Returned to Surplus	68.38
Net Cost to Town	$ 1,481.62

INFIRMARY DIVISION

Appropriated at the Annual Town Meeting	$ 4,900.00
Refund	2.30
	$ 4,902.30
Expenditures for 1943	4,888.77
Returned to Surplus	13.53
Income from Sales	276.00
Net Cost to Town	$ 4,712.77

The expenditures in the Temporary Aid Department were considerably less in 1943 than in previous years and less than (50%) fifty per cent of the total cost to the town in 1942.

Old Age Assistance has increased to some extent owing to the higher cost of living, also the reduction in percentage of childrens contributions to their parents as specified by Law is a contributory factor. Although it is of interest to note that the actual cost to the town is small in comparison to the amount of money handled by the Department.

At the Infirmary, fourteen acres were plowed up for Victory Gardens in compliance with Governor Saltonstall's Proclamation. One hundred and three plots of land, approximately (2500) twenty-five hundred square feet, were allotted to citizens of the town. The result was very satisfactory and it is the hope of your Welfare Board that persons will avail themselves again of the opportunity this year.

We wish to express our appreciation for the cooperation received by this Department from other organizations and individuals in our effort to help the needy in our community.

Respectfully submitted,

ARTHUR C. DUNK, Chairman
GUSTAVE A. ANDERSON, Secretary
ERNEST M. HATCH

Town of Saugus

Commonwealth of Massachusetts

Annual Report

of the

SCHOOL COMMITTEE

and

Superintendent of Schools

of the

Town of Saugus, Mass.

FOR THE YEAR ENDING
DECEMBER 31, 1943

Report of the School Committee

School Committee

WILLIAM S. BRAID, Chairman
6 Allison Road
Term expires 1945

WALDO B. RUSSELL
8 Anawan Avenue
Term expires 1946

GEORGE A. McCARRIER
31 Prospect Street
Term expires 1944

HARRY F. WENTWORTH
11 Emory Street
Term expires 1946

ANNIE L. HALLIN
35 Adams Avenue
(resigned)

ROGER C. RICE
86 Adams Avenue
(appointed to fill vacancy)

Superintendent of Schools

VERNON W. EVANS
94 Chestnut Street
Office—High School Building
Office hours—3 to 4 P. M.
Every School Day

Secretary To the Superintendent

ANNA V. JACOBS
20 Felton Street

In Charge of Attendance

ANNE C. HUNTLEY
435 Walnut Street

HAROLD E. HALEY
72 Jasper Street

School Physicians

DR. LEROY C. FURBUSH
420 Lincoln Avenue

DR. MARY PENNY
26 Jackson Street

DR. JAMES A. CLARK
545 Lincoln Avenue

DR. JOSEPH O. WARD
(On military leave of absence)

School Nurse

ANNE C. HUNTLEY
435 Walnut Street

High School Principal

JOHN A. W. PEARCE
5 Myrtle Street

School Calendar

Fall term, 1943: Opened September 8, 1943. Closed December 22, 1943.

Winter term, 1944: (First half): Opens, January 3, 1944. Closes February 18, 1944. Winter term, 1944 (Second half): Opens, February 28, 1944. Closes April 14, 1944.

Spring term, 1944. Opens April 24, 1944. Closes June 23, 1944.

NO SCHOOL SIGNALS

Elementary Grades

8 A. M. Radio announcement from radio station WNAC means no morning session for the elementary grades and opportunity class.

12 noon to 12:45 P.M. Radio announcement from radio station WNAC means no afternoon session for elementary grades.

High and Junior High Schools

6:45 A.M. Radio announcement from radio station WNAC means no session of Senior or Junior High Schools on that day.

SCHOOL TELEPHONES

Armitage	1090
Ballard	1091
Cliftondale	1092
Emerson	1093
Felton	1094
Lynnhurst	1095
Centre	1388
Sweetser	1097
North Saugus	1098
Roby	1099
Oaklandvale	0731
High School	0260
Superintendent's Office	0775
Guidance Office	1699
Business Office	1420

REPORT OF THE SCHOOL COMMITTEE

To the Citizens of Saugus:

At a meeting of the School Committee which took place on January 17, 1944 it was unanimously voted to accept the annual report of the Superintendent of Schools as the report of the School Committee required by the Statutes.

WILLIAM S. BRAID,
Chairman

ENROLMENT — DECEMBER 1943

SCHOOL	GRADES 1	2	3	4	5	6	7	8	9	10	11	12	Spec.	Totals
Armitage	26	11	19	31	32	28								147
Ballard	44	38	43	38	25 23	32 32								275
Cliftondale	36	32	37	37										142
Emerson	26	29	21	21										97
Felton	26	28	43	38	33	39								207
Lynnhurst	14	15	16	12	16	16								89
North Saugus	16	19	19	15	15	6								90
Oaklandvale	11	14	17	23	25	14								104
Roby	37	32	37	42	27 27	31 32								265
Centre	14	15 15	15										18	77
Sweetser					42	42	121	118						323
High									212	236	180	171		799
Central Junior High							173	157						330
Totals	250	248	267	257	265	272	294	275	212	236	180	171	18	2945

In Memoriam

FAIRFIELD WHITNEY

SUPERINTENDENT OF SCHOOLS,

SAUGUS, MASSACHUSETTS

IN 1908 AND 1909

DIED IN MAINE IN JANUARY 1944

School Committee
- WILLIAM S. BRAID, *Chairman*
- WALDO B. RUSSELL.
- GEORGE A. MCCARRIER.
- HARRY F. WENTWORTH.
- ANNIE L. HALLIN.

In Memoriam

PAULINE R. PECKHAM

TEACHER AND PRINCIPAL IN SCHOOLS
OF SAUGUS, MASSACHSETTS,
SINCE 1908.

DIED IN SAUGUS, MASSACHUSETTS
ON JULY 19, 1943.

A Faithful Teacher and Friend
To The Children of Our Town.

School Committee
WILLIAM S. BRAID, *Chairman*
WALDO B. RUSSELL.
GEORGE A. MCCARRIER.
HARRY F. WENTWORTH.
ANNIE L. HALLIN.

In Memoriam

JOSEPH J. QUINT

RETIRED JUNIOR BUILDING CUSTODIAN
IN SCHOOL DEPARTMENT
SINCE 1924

APPOINTED	1924.
RETIRED	1939.
DIED	1943.

Service Loyal and Faithful.

School Committee
WILLIAM S. BRAID, *Chairman*
WALDO B. RUSSELL.
GEORGE A. MCCARRIER.
HARRY F. WENTWORTH.
ANNIE L. HALLIN.

Report of the Superintendent of Schools

To the Honorable School Committee and Citizens of Saugus:

It is both the duty and the privilege of the Superintendent of Schools to submit his eleventh annual report for the School Department, the same being the fifty-first annual report.

The 1943 Budget

At the annual March town meeting of 1943 the School Department was voted a general budget of $256,400.00 and a repair budget of $12,000.00. An additional appropriation of $1,000.00 was granted for the maintenance of the Stackpoles' Field Stadium.

Included in the general budget appropriation of $256,00.00 was sufficient money to allow a temporary "increased lost of living" salary increase to all employees of the School Department. The increases amounted to ten per cent with a $200.00 maximum for each employee.

Included in the repair budget of $12,000.00 was a sum of $2,000.00 with which to convert the oil heating plant of the Central Junior High School building to the burning of coal. This conversion was ordered by Federal Authorities who at that time claimed a shortage of bunker oil (No. 5). The action of the Federal authorities seemed none too justified at the time but our arguments proved unavailing. Their shortsightedness has since been proven as there is now plenty of bunker oil (No. 5) available and coal is at a premium.

Included in the Stackpole's Field Stadium appropriation of $1,000.00 was an item of $400.00 with which to make a start on the painting of the huge permanent grandstand.

During the year 1943 the School Department operated within each of its respective budgets (appropriations).

The following amounts from each respective account were returned unexpended to the town treasury:

General Budget	$205.43
Repair Budget	158.94
Stadium Budget	11.41
Total	$375.78

The Net Educational Cost

The total amount of money appropriated for the School Department in 1943, including the general budget, repair budget, and the stadium budget amounted to $269,400.-00.

This sum of money, however, does not represent the amount of money expended by the taxpayers of Saugus for education and the maintenance of the Stadium.

The following refunds, as far as can be ascertained at the writing of this report, have been returned to the town treasury during the year 1943:

State reimbursement on account of the employment of teachers: Chapter 70, Part I, General Laws:	$24,657.50
Tuition from City of Boston (For Boston wards):	396.74
Tuition from Commonwealth of Mass. (For State wards):	1,458.09
Tuition and Miscellaneous Income:	170.10
Unexpended amounts in various appropriations:	375.78
Total	$27,058.21

This total sum of $27,058.21 in various forms of refunds lessens the cost of education and the maintenance of the Stadium to the taxpayers of Saugus by the above amount. We, therefore, subtract this sum of $27,058.21 from the total amount appropriated ($269,-400.00) in order to determine the actual cost of education plus the

maintenance of the Stadium to the taxpayers of the town. The cost is $242,341.79.

Gymnasium—A Basic Need

No efficient and truly worthwhile program of physical education for High School boys and girls is possible until such time as a modern gymnasium is provided by the town. As school authorities we have attempted to carry out some sort of a physical education program without a gymnasium. It is not efficient and falls far short of desired standards.

Every wide-awake American realizes the value and importance of physical education. Its need has again and again been emphasized. Adequate gymnasium facilities must be provided if any sensible and well planned program is to be carried out. Strong healthy bodies are as important as strong healthy minds. The combination of the two means a better America.

In the post-war era Saugus should undertake to make itself a better and more progressive community. The town is in excellent financial condition, and, apart from our sewer program, is virtually free of bonded indebtedness.

Our first post-war obligation should be to appropriate funds for the construction of a modern gymnasium for our High School boys and girls.

Then, and only then, can we offer a sound and efficient program of physical education.

Teacher Shortage Acute

In my last annual report I pointed out the fact that competent teachers were becoming scarce. The situation is now acute.

We have already lost many of our most competent and best qualified teachers. Some have entered the armed services of their country, some have left the teaching profession to enter private industry, some have left Saugus to accept teaching positions in other communities and others have married and abandoned teaching as a career.

The School Committee and I have done everything possible to retain all teachers. By vote of the School Committee teachers (women), who marry members of the armed services, are allowed to continue teaching here for a period up to six months after the close of the war. Saugus was one of the first communities in the State to take this intelligent action. This action has saved us some of our very best teachers. The School Committee has also approved the hiring of well qualified married teachers (women) for the duration of the war plus six months.

In spite of all of the above efforts the inroads into our teaching staff have been heavy. This has been especially true of our corps of teachers in the Senior High School.

We have been forced to close our shops (both woodworking and metal), eliminate our physical education program, and combine our college chemistry and physics classes under one teacher.

Qualified science and mathematics teachers are no longer obtainable and the loss of teachers of these High School subjects would be devasting. Two of our present instructors of these subjects are within draft age. They should definitely be deferred. They are far more valuable to the efficiency of our High School than they would be in the armed services.

Throughout the country the shortage of trained teachers is now assuming serious proportions. If something is not done about it the situation can easily become dangerous. The maintenance of public education in a democracy is essential to the existence of democracy. Without teachers there will be a breakdown. Federal officials should view this situation with alarm—and better still should do something about it.

In Service of Country

Six of the men teachers on the

staff of our school system are now in the service of our country in World War II.

Mr. Edward Galligan, coach of football and teacher of Civics, is a Lieutenant (Senior Grade) in the United States Navy. He is stationed at Jacksonville, Florida.

Mr. John Burns, teacher of English, is an Ensign in the United States Navy. He is on the high seas.

Mr. Francis Hochmuth, teacher of woodworking, is a Sergeant in the Army Air Corps. He is on a bomber crew operating out of England.

Mr. Edward Gibbs 3rd, Head of the High School Guidance Department, is a Sergeant in the United States Army. He is serving with the American forces in North Africa.

Mr. Stephen Lovett, teacher in the Central Junior High School, is an Ensign in the United States Navy. He is at present at a Navy School in Connecticut.

Mr. Donald Hammond, Director of the High School Band, entered the service on January 11, 1944 and his military assignment is not known at the time of the writing of this report.

In addition to the six male teachers above mentioned two other persons connected with the School Department are now serving Uncle Sam in World War II.

Miss Miriam Cameron, former secretary to the Principal of the Central Senior and Junior High School, is a 2nd Lieutenant in the Women's Army Corps. Miss Cameron is now instructing new enlistees at Fort Oglethorpe, Georgia.

Dr. Joseph O. Ward, School Physician, is a Lieutenant in the Medical Corps of the United States Navy.

All of us in the School Department think of them often and are waiting their return when the war is concluded.

Hundreds of our graduates of Saugus High School, both men and women, are serving their country on land, sea, and in the air. Scores of them are commissioned and non-commissioned officers. Some have already made the supreme sacrifice. Their memory shall always be an inspiration.

It is pleasing to the school authorities to know that in army and navy examinations our High School graduates have more than held their own in the toughest type of mental competition. Many of them competed against college trained men and women and successfully outdistanced them. Saugus High School can indeed hold its head high for its graduates are recording their abilities in no uncertain manner.

Retired Principal Dies

On July 19, 1943 Mrs. Pauline R. Peckham, one of the Town's best known and loved elementary school principals, passed on. Known to hundreds of her former pupils, the lessons that she taught will not soon be erased from memory. Active, intelligent, and loyal she will be missed not only as a teacher but as a citizen. She served the schools long and well and her service was always on a high plane.

From personal observation of her work as a teacher and executive my outstanding memory is of her patriotism and love of country. She respected the Stars and Stripes and taught her pupils to respect it also.

I know many of her former pupils and they are truly inculcated with the lessons of simple patriotism learned from Mrs. Peckham. We, who knew her best, salute her as a truly typical American teacher.

Schoolhouse Repairs

Thanks to the intelligent action of the Finance Committee a reasonable appropriation for schoolhouse repairs was voted to the School Department in 1943. The appropriation was $12,000.00 of which amount $2,000.00 was for the conversion of the heating system in the Central Junior High

School from oil to coal. This left the sum of $10,000.00 for schoolhouse repairs; repairs sadly neglected in recent years for want of sufficient appropriations.

The School Committee wisely decided to repair at least two buildings throughout. The schools selected were the Emerson and the Oaklandvale, the latter approximately 100 years old. The Emerson School was painted two coats on both the exterior and interior. The building was also completely reshingled and necessary and new interior water pipes were installed. A new fire escape was added to the building at the suggestion of the State Inspector. All ceilings were repaired and refinished. Carpentry repairs were also made to the building.

The Oaklandvale School received similar treatment throughout. Both of these buildings are now in the best physical condition since approximately 1920.

Many other urgent repairs of long standing were made in other buildings throughout the town. Space does not permit a detailed explanation of each.

The School Committee and the Superintendent of Schools earnestly recommend a schoolhouse repair appropriation of $10,000.00 in 1944. If the appropriation is granted two more schools will be given a thorough overhauling in 1944.

Ten years, with such an appropriation each year, will give Saugus school buildings of which the town can justly be proud.

The School Committee and the Superintendent extends its thanks to the Finance Committee and the town meeting members for their intelligent cooperation in this matter of schoolhouse repairs.

Athletic and Cafeteria Accounts

A summary of the financial condition of the athletic and cafeteria accounts of the Saugus High School are included a few pages hence. Both accounts are in sound financial condition. Both are under the jurisdiction of the School Committee and under the immediate supervision of Principal John A. W. Pearce. The accounts are audited every so often and records are efficiently kept by Miss Mabel Willey, treasurer of both funds.

The summaries are presented in order that citizens may acquaint themselves with these two school activities.

Saugus High School Band

Too much credit cannot be given to Mr. Donald Hammond for his organization, direction, and leadership of the Saugus High School Band. This organization has won State wide recognition and is a distinct asset to the Town of Saugus.

With Mr. Hammond leaving for the armed service of his country, the School Committee was faced with the problem of choosing a temporary successor qualified to maintain the quality and precision of the band as it now is. The School Committee selected Mr. Walter F. Germain of Swampscott as the man best qualified to carry on. Mr. Germain knows Mr. Hammond's methods and should prove himself a capable substitute.

The 1943 Saugus High School Band numbered sixty-eight accomplished musicians. Most of them started their musical training in the fourth or fifth grade. Few citizens know that these band members practise once each week throughout the entire summer vacation.

During the football season of 1943 many out-of-town people attended practically all of our games. We wondered why, and learned that they came to see and hear the Saugus High School Band.

Let us maintain this splendid organization during and after the war. It is a credit to the school and to the community. And may Mr. Hammond return to us after his war service is terminated.

To Aid Veterans

Many students (mostly boys) of our Senior High School have had their education interrupted by the necessities of war. These boys, some juniors and some seniors, reached their eighteenth birthday at such a time that they were taken into the armed services before completing their high school education.

The School Committee, the Superintendent of Schools, and the High School Principal felt that these boys should be given every possible help within reason to secure their high school diplomas after the war has ended.

With this in mind the School Committee has voted to give two credits towards a diploma for a veteran's basic service training and two additional credits towards a diploma for the service of a veteran in the armed forces. This applies to service in the Army, Navy, Marines, Coast Guard, and Merchant Marine.

In addition to the above credits a veteran may receive additional credits towards his diploma for correspondence courses taken while in the service, service specialized courses, etc. These courses will be evaluated by a special evaluation board and assigned a certain number of credits towards a diploma. The evaluation board will be composed of the Superintendent of Schools, the High School Principal, and the Head of the Guidance Department. Final approval in all cases will be by the School Committee.

It is also the intention of the school authorities to have the Guidance Department assist in the rehabilitation of all returning veterans who are former students of Saugus High School. In other words the Guidance Department will act as a clearing house thru which many returning veterans may receive advice, aid in securing positions, and help of any nature within its power to give.

It is exceedingly questionable whether or not the Federal Government acted wisely in forcing boys to enter the service before completing high school. Be this as it may it is most certainly the duty of the school and its officers to do everything possible to aid these youths upon their return.

I assure all citizens that these youths will not be forgotten when they return to civil life.

THE GUIDANCE INSTITUTE

Under the sponsorship of the Saugus Lions Club the annual Vocational Guidance Institute took place in the auditorium of the High School in early December. Unquestionably it was the best Guidance Institute of the series thus far. Largely attended by both students and parents it was particularly valuable to youth interested in the various vocations. One out-of-town visitor pronounced it the best Vocational Guidance Institute he had ever attended.

Many persons contributed to make the affair the success that it was. The two outstanding, however, were Mr. John A. Taylor, Acting Head of the Guidance Department of Saugus High School, and Mr. Roger C. Rice, Chairman of the Vocational Guidance Committee of the Saugus Lions Club.

The school authorities extend their thanks to the officers and members of the Saugus Lions Club for their sponsorship of his highly educational project.

Resignation of Mrs Hallin

Late in 1943 Mrs. Annie L. Hallin, a member of the School Committee for several terms, resigned. Mrs. Hallin is to live in Florida during the winter season and in New Hampshire during the summer.

The School Committee regret the fact that Mrs. Hallin is terminating her service as a School Committee member. Faithful in attendance, wise and fair in all her decisions and of sound judgment, Mrs. Hallin made an ideal member of the School Committee.

It is the hope of all of us that she will enjoy good health in the days to come and that she will continue her sincere interest in our school system.

Salaries

Since the rapid increase in the cost of living, School Department employees have been voted a permanent salary increase of five per cent and a temporary salary increase of ten per cent. Although the increased cost of living is greater than fifteen per cent the School Committee feels that it should not ask for a further general salary increase for its employees in 1944. This, of course, is on the assumption that the cost of living is kept at the approximate level of January 1, 1944. If inflation sets in and prices are to rise sharply the School Committee reserves the right to act promptly in the interest of fairness to its employees. Practically all employees of the School Department are in the white collar group and would be seriously affected by a further sharp rise in the cost of living.

It is to be hoped that the present administration in Washington will see to it that the cost of living is not allowed to still further increase. If it does not, an increased cost of living will bring with it increased wages with a resultant vicious spiral.

The School Committee must always act both in the fair interests of the employees of the School Department and in the interests of the citizens as a whole.

Education of Tomorrow

In the wake of World War II many radical changes will be suggested in public education. Thinking people will do well to appraise carefully any and all proposed changes. There are many educational crackpots in America who will welcome the chance to tear down the old and supplant it with the new. New trends in education should be minutely examined before being adopted. They must be particularly examined with a view to their basic soundness. Many old fashioned theories and practises in education are just as sound today as they were one hundred and fifty years ago. Much of the new, highly recommended by educational reformers, has been tried. Much has been weighed in the balance and found wanting.

Basic fundamental training in the essentials will be just as important in the first six grades of tomorrow as it is today. It will always be the foundation cornerstone upon which any true education is builded.

Subject matter and methods of teaching in the so-called Junior High stage of education may be changed and maybe should be. I myself believe that there is a fertile field here for future study and improvement. It could well be that the abolition of Junior High set-ups and a return to eight grades of elementary school would be desirable.

My prediction is that there will be definite desirable changes in the subjects taught and the teaching methods used in Senior High School. I list some of the changes with the definite conviction that many are desirable and sound.

(a). Much more emphasis upon the teaching of the manual subjects such as woodworking, metal working, printing, automobile repairing, etc.

(b). Increased stress on the teaching of subjects in the field of social science. (Government, history, constitution, and correlated subjects).

(c). Increased emphasis on the teaching of subjects in the field of science, especially chemistry, physics, and general science.

(d). A definite retention of all courses in mathematics and an even greater and broader training in this field.

(e). A radical change in the methods of teaching foreign languages. Almost certainly grammatical construction, declensions, conjugations, and the like will be

less and less taught. The swing will be toward the teaching of foreign languages by the conversational method. Students will be taught to speak the language fluently perhaps even with little knowledge of the mechanics of the language itself.

May I reiterate, however, that all proposed changes in public school education should be carefully scrutinized, appraised, and evaluated. Radical changes should not be accepted simply because some college professor seeks a little personal publicity. And the test should always be the basic educational soundness of the proposed changes.

It has long been an indoor sport of some industrial and political leaders in this country to point out the alleged shortcomings of public education in America. Could it be that such attacks upon education offer such leaders an opportunity to cover up their own shortcomings?

We in education know that our school systems are not perfect. We also know that, more than any other single factor, education has been the agency by which this country of ours has attained true greatness.

General Eisenhower, General Marshall, General Arnold, Henry Keyser, Cordell Hull, and other Americans, whose names are immortal, were born with latent native ability only. Their development and their present knowledge is directly and fundamentally the product of the American system of education. This fact is indisputable!

No School Sessions

The genuine headache of any Superintendent of Schools is the problem of when and when not to suspend school sessions because of the weather. Any Superintendent would willingly turn this phase of his position over to anyone who desires it.

The primary consideration should always be the health and safety of the school children. All other considerations should be secondary. If a Superintendent errs it should always be on the side of liberality.

In making the decision many things must be considered. Generally they are rain, snow, sleet, hail, wind, temperature, visibility, depth of accumulated precipitation, condition of main highways and side streets, transportation, general health of school children at the moment, season of the year, and others. All are factors and all must be taken into consideration.

Now please remember that a Superintendent of Schools must make a decision at a certain time. He has a radio station to contact, police and fire departments to notify, a bus company to notify, and scores of telephone calls to answer. He is not a miracle man and he has no way of knowing what the weather will be four hours later. He has to make his decision at a specific time dead line and he only has one guess.

Those who criticize, and there are some, have two guesses but no responsibility for making the decision.

As far as I am concerned I shall always use my best judgment after viewing weather conditions as they are at the time that the decision has to be made. Weather bureau reports, many times wrong, are always consulted before a decision is made.

But please remember that there may be a raging blizzard of snow at 6:30 A.M., when the decision has to be made. At 9 A.M., the sun may be shining and the weather serene and calm. But the decision had to be made at 6:30 A.M.—not 9 A.M. This is still New England with true New England weather.

If anyone cares to see this phase of the work of a Superintendent of Schools he is welcome to come to 94 Chestnut Street about 5 A.M., on any stormy morning. If he remains until 8 A.M., he will learn enough so that he will never again have anything but sympathy for the man who pulls, or doesn't pull, the no-school signals.

On High Standard

Scholastically our schools in Saugus remain on a high standard.

Saugus High School is rated a Class "A" High School by the State Department of Education.

We continue to enjoy the privilege of certifying graduates of Saugus High School to some fourteen leading colleges which are members of the New England College Entrance Certificate Board.

The best proof of the type of educational preparation given in our school system is found in the records of our high school graduates. Uniformly their records are above average. This is a source of satisfaction to our teachers and our school officials.

This year we have had several students in our High School who have moved outside of Saugus. They have chosen to remain in Saugus High School, however, rather than attend the high school in the city or town where they are now residing. For this privilege they are obliged to pay tuition. This they gladly do. There must be a reason.

A Challenge to Teachers

Today offers the greatest challenge ever presented the American teacher.

War affects the thinking, the actions, and the very lives of our boys and our girls. In youth today there is a restlessness, apparent to all who want to see. It is a natural reaction to a world of upheaval and chaos. Never before has youth so needed guidance, direction, and purposeful sympathy.

And so today the teacher has a duty which transcends the mere dispensing of academic knowledge. It must be she who teaches the simple imperishable values. It must be she who holds to faith in God and the principles of true democracy. Character, tolerance, faith, and vision, must be important subject matter in today's curriculum. This is the challenge to the American teacher! To steady youth, to guide youth, yes, to understand youth. To so do her duty that, after the carnage is over, the American boy and girl will be fundamentally sound and capable of clear thinking. To so guide and direct that out of a world of twisted values will come a young America with a sense of proportion and basic soundness.

This teachers is your challenge! If you meet it you are truly a teacher in the broadest sense. If you fail to meet it, you fall short of the highest ideals of your chosen profession.

It is not too exaggerated to say that the citizens of tomorrow will reflect the teaching of today.

May you in the teaching profession hold fast to its best and noblest tradition.

Conclusion

In conclusion I desire to express my thanks and appreciation to the members of the School Committee for their splendid cooperation during the year 1943.

I also desire to express my appreciation to all principals, teachers, and other employees of the School Department for their cooperation. Town officials and individual citizens have often aided and assisted. For this I am indeed grateful.

Respectfully submitted,

VERNON W. EVANS,
Superintendent of Schools

December 31, 1943

Mr. Vernon W. Evans
Superintendent of Schools
Saugus, Massachusetts

My dear Mr. Evans:

I herewith submit my ninth report as principal of the Saugus High School.

School opened on September 8, 1943, with the smallest enrollment

in the Senior High School during the past ten years. The falling off in the enrollment came in the junior and senior years. Several boys in the senior class left to enter the service. Other boys and a good many girls left to go to work.

Faculty Changes

During the calendar year 1943 Mr. Stephen Lovett, acting head of the Guidance Department and Mr. Donald Hammond left to enter the service. Mr. Earl Chadsey, who became head of the Science Department after Mr. John Gifford left us in the summer of 1942, resigned to take a position with a firm doing war work. Miss Ruth Motherwell, one of our Social Studies teachers for a good many years, resigned. She felt it necessary to give up teaching to stay at home with her parents who are in poor health. Mr. Henry Toczylowski, football coach for two years, resigned to take a similar position in Beverly. Just recently Mr. Robert Andrews, teacher of physics and aeronautics, resigned to enter business. He will be leaving us February 1st. Miss Miriam Cameron, school secretary, left in March, 1943, to enter the Women's Army Corps. Miss Marjorie Johnson, music supervisor, resigned in June to be married.

Mr. John Taylor of the Commercial Department was given the position of acting head of the Guidance Department. Mrs. Victoria Foley, one of our former teachers, was elected to take over Mr. Taylor's classes. Mr. Gordon George, a teacher of several years' experience, was elected as teacher of chemistry. The vacancy caused by Miss Motherwell's resignation was not filled. Her classes were given to Miss Solomita and her English classes divided among five of our other teachers. Mr. David Lucey was elected during the summer to be acting head football coach. Mr. Lucey graduated from Boston College in June, 1940. As in the case with Miss Solomita's classes we shall have to divide Mr. Andrews' classes among the other teachers in the Science Department. Mr. Walter Germaine was elected to take Mr. Hammond's place. We consider ourselves very fortunate in being able to have Mrs. Mary March return to her old position as secretary to the principal. Miss Elizabeth Franson, a graduate of Boston University, was elected to take Miss Johnson's place.

We have had several changes in the Central Junior High School, too, during the past year. Early in the year Miss M. Eckless Nay resigned to take a position in war work. Miss Nay had been a teacher in the Saugus Schools for a period of 20 years. Miss Ruth Conrad who came to us in the fall of 1942 left early in the year to take a position in her home town. Mr. Upham Mansur resigned his position in June to take a similar one in the Junior High School in Winthrop.

Mrs. Marjorie Walkey took over Miss Nay's classes until the close of school in June. Mrs. Ethel Dominie took over Miss Conrad's classes until the end of the school year. Miss Gladys Hyland was elected to teach literature in Grade 7. Miss Katherine O'Brien was elected to teach English in Grade 8. Miss Hyland and Miss O'Brien graduated from Salem Teachers College in June. Mrs. Mary Anderson, a teacher of three years' experience, was engaged to teach literature in Grade 8.

Changes in the Program of Studies

During the past year we have made several adjustments in the senior high school courses to meet war conditions. The English Department is stressing the following: vocabulary exercises (including the teaching of prefixes and suffixes, etc., and the uses of the dictionary), punctuation, spelling, pronunciation, exercises designed to promote clear thinking, grammar and correct usage, précis writing (as an aid to promote accurate reading), paragraphing, oral and written expository composition, (giving directions and explanations and making reports), and composition planned to stimulate a knowledge of and interest in national and international affairs. On the other hand, the literature offering

in some of the courses has been slightly curtailed.

In the Mathematics Department we have accelerated the fourth year courses due to war conditions. With graduation coming in May and with many boys leaving from January 1st on to enter service we have found it very necessary to do this. We are requiring all senior boys who are taking an advanced course in mathematics to take Basic Mathematics. This furnishes an excellent review and refresher course in elementary mathematics so much needed for boys entering the service. It gives boys a good ground work in fundamental arithmetic, algebra, geometry, and trigonometry. We have also introduced a course in Practical Geometry. Many of the materials in this course are based on conditions as they are found in the working world. There are few formal demonstrations. We are also teaching Algebra and Geometry together in the second and third years. During the second year the pupils in Algebra will cover through quadratic equations and the following year will complete intermediate Algebra. In Geometry the pupils will cover the first two books of the traditional five books of Euclid, leaving the three shorter ones for the following year.

During a war emphasis should be placed on the value of the study of modern language. The language courses have not been curtailed to any extent. The only exception is in the case of boys in the Scientific course who have been required to take a course in Physical Fitness. They have had to omit French III. Spanish I and II have been restored to the Program of Studies. We placed Spanish again in the curriculum because in the continent to the south of us, great peace time possibilities are open to those who know both the Spanish and French languages. To understand a nation one must know its language, literature and institutions.

Our Science Department has been hard hit by war conditions. This has been true in the majority of high schools throughout the country. At the present time we are working on several changes that have been forced upon us by the loss of Mr. Andrews. During the past year we have introduced basic courses in machines and electricity. Boys who are not taking college physics and college chemistry are required to take Machines in their junior year and Electricity in their senior year. At the present time we do not have a department head.

We have made some changes in our Social Studies Department. Since September we have been offering two new courses. A course in World History may be elected now by pupils in the three upper classes. A course in Problems of Democracy, a very much worth while one particularly during these times, is open to election by members of the senior class. Many of the classes in this department are running much larger than they have during the past few years due to fewer teachers.

In the Commercial Department we have been trying to step up the efficiency so as to render the maximum service to war time needs. Three new subjects have been introduced for the benefit of the General Course. In the first place a course in General Business Practice designed to equip pupils with practical knowledge and skills needed in order to perform many of the daily clerical activities of the average office was organized this fall. In the second place a course in General Typewriting—a one year intensive subject introduced especially for senior boys who will be entering the service and for girls in the college course is proving worth while. In the third place a course in Salesmanship — one taking up the fundamental principles that govern all types of selling has been put on the elective list. It stresses the importance of developing the right sort of personal traits, it provides definite training in the various aspects of selling and also taking into account the point of view of the consumer of goods and services.

For the second year Guidance is on a full time basis in the Senior

High School. Freshmen and Seniors are required to take one period of Guidance a week. With the aid of the Saugus Lions Club this department sponsored our third annual Vocations Institute the first of December. This was by far the best institute that we have held. The attendance ran over the 600 mark. During the summer this department was moved from the second to the first floor to a room situated across from the main office. A large bulletin board, shelves for books and magazines, and an up to date file for our permanent record cards have been added.

The first of February classes in Physical Fitness were started for boys in the three upper classes. Since we have no gymnasium the assembly hall has been used for these classes. Mr. Toczylowski and Mr. Bly took over this program. When Mr. Toczylowski left Mr. Lucey took over his classes. This program has been a great disappointment to us and will be discontinued at the end of January because of lack of proper facilities to meet the required standards. We realized from the first that we could not give the type of work that other schools are giving where they have a gymnasium. In this connection let me say that Saugus High School is the only school of its size in the state that does not have one.

A Problem that Needs Attention

We have had more failures during this past term than for a long time. These failures are due to several reasons, the more important ones being: pupils in many cases working from four to eight hours in after school time; the attitude on the part of some boys —"what's the use — we'll soon be drafted"; the general unrest among pupils as a whole; and pupils staying out of school without good reason. Parents certainly can help solve this problem.

Awards

At the graduation exercises in May the following scholarships and loans were awarded to seniors with high scholastic standing:

(1) The Riverside Club, $100 loan—Catherine DeFronzo.

(2) The Women's Civic League, $100 loan—Helen Hume.

(3) The Saugus Teachers' Association, $100 scholarship—Catherine DeFronzo.

The Harvard Club of Lynn book award made annually to the most outstanding junior boy was presented to Malcolm Ward.

The Washington and Franklin United States History Medal was presented to Natalie Warren.

The Renssalaer Medal for excellence in Science and Mathematics was presented to Malcolm Ward.

In conclusion I wish to thank you, Mr. Evans, and the members of the School Committee for your helpful advice and encouragement.

JOHN A. W. PEARCE,
Principal

SAUGUS HIGH SCHOOL ATHLETIC ASSOCIATION

Analysis of Cash Receipts and Expenditures

January 1, 1943 — December 31, 1943

Cash Balance January 1, 1943			$ 2,681.68
Receipts:			
Football:			
Gate Receipts		$ 6,107.69	
Guarantees:			
Beverly	$ 544.29		
Melrose	300.00		
Swampscott	269.33		
Woburn	None		
		$ 1,113.62	
Total Receipts Football		$ 7,221.31	
Basket Ball		271.30	
Total Receipts			7,492.61
Total Receipts Including Balance January 1, 1943			$10,174.29
Expenditures:			
Guarantees:			
Chelsea	$ 336.08		
Amesbury	100.00		
Newburyport	184.56		
Classical	470.40		
Marblehead	321.40		
Wakefield	255.32		
Total Guarantees		$ 1,667.76	
Other Expenses:			
Athletic Awards	$ 189.28		
Basketball	152.70		
Dues and Registration	29.00		
Equipment	355.55		
Federal Tax	643.59		
Insurance and Bond	30.98		
Medical	641.73		
Miscellaneous Expense	107.03		
Officials (	330.00		
Police	312.00		
Postage, Printing	107.85		
Reconditioning and Laundry	677.97		
Salary Expense	730.00		
Stadium	423.45		
Supplies	1,403.12		
Telephone	88.51		
Ticket Takers and Sellers	177.00		
Transportation	255.81		
		$ 6,655.57	
Total Expenditures			$ 8,323.33
Cash Balance December 31, 1943			$ 1,850.96

No unpaid bills December 31, 1943
Bills for Basket Ball and Sweaters awarded not received in 1943.

SAUGUS HIGH SCHOOL LUNCH

Analysis of Cash Receipts, Income and Expenditures

January 1, 1943 — December 31, 1943

Cash Balance January 1, 1943		$ 752.65
Receipts and Income:		
Cash Sales	$ 7,120.09	
Discount on Purchases	34.32	
Total for Year 1943		7,154.41
Total Including Balance January 1, 1943		$ 7,907.06
Expenditures:		
Food	$ 3,648.27	
Candy	236.32	
Ice Cream	596.30	
Tonic	667.21	
Wages	1,173.40	
Laundry	75.78	
Supplies	37.58	
Miscellaneous Expense	84.59	
Ice	21.40	
Total Expenditures		$ 6,540.85
Balance for December 31, 1943		$ 1,366.21

Accounts Payable: $349.95

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